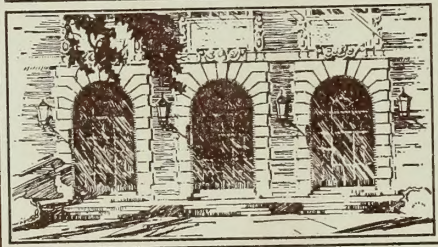


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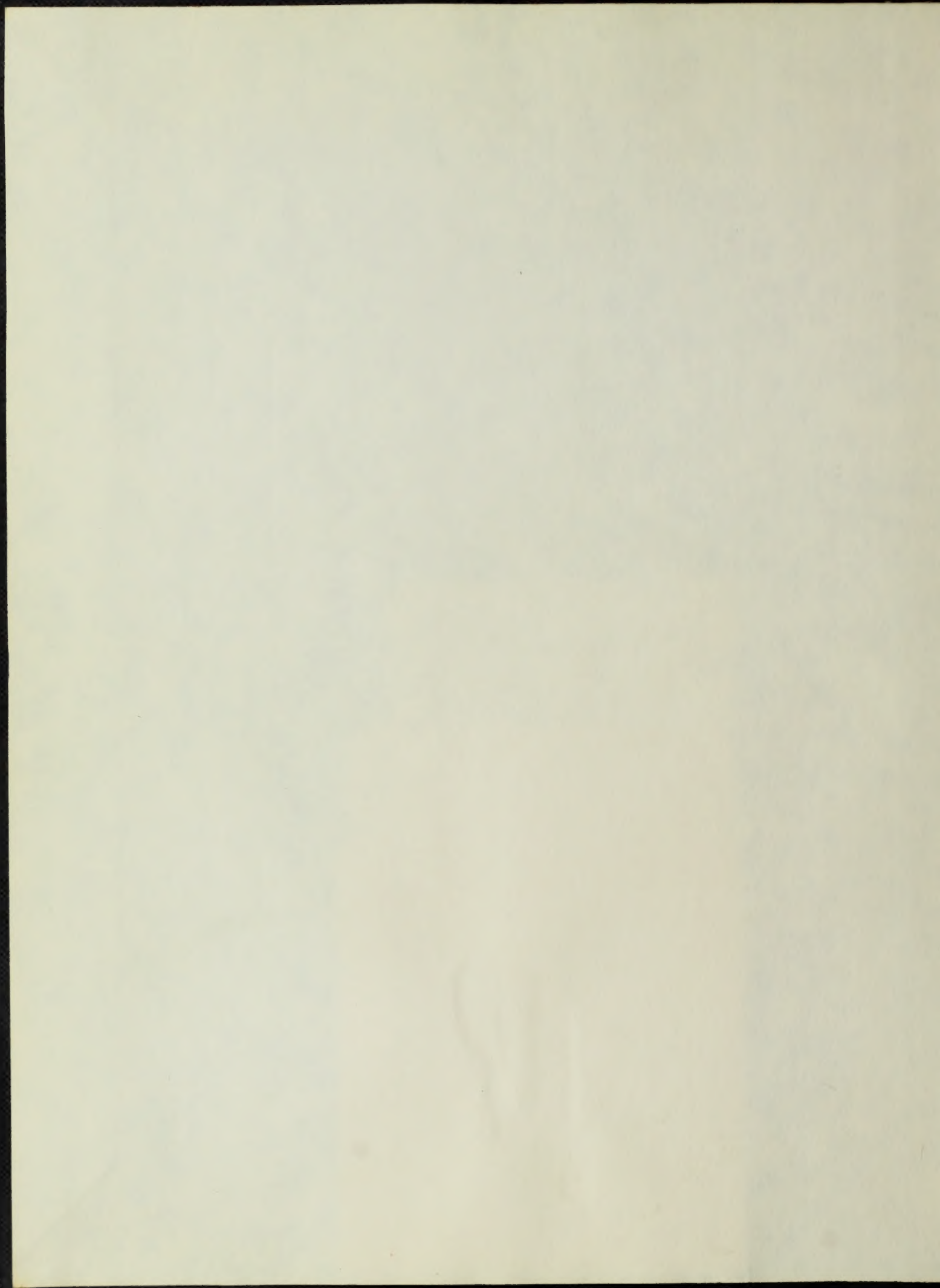


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SOURCES AND USES OF PUBLIC FUNDS STUDY

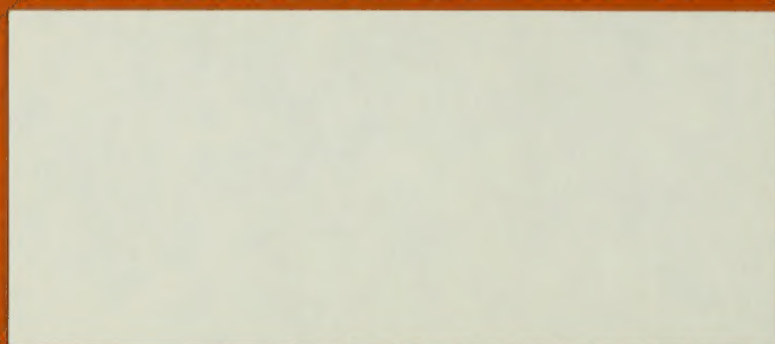
SUMMARY PROJECT REPORT

PART 1 - NARRATIVE

**Bureau of Urban and Regional
Planning Research**

**Department of Urban and
Regional Planning**

**University of Illinois
at Urbana-Champaign**



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SOURCES AND USES OF PUBLIC FUNDS STUDY

SUMMARY PROJECT REPORT

PART 1 - NARRATIVE

BY

SCOTT KEYES

Professor of Urban and Regional Planning

April, 1973



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UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

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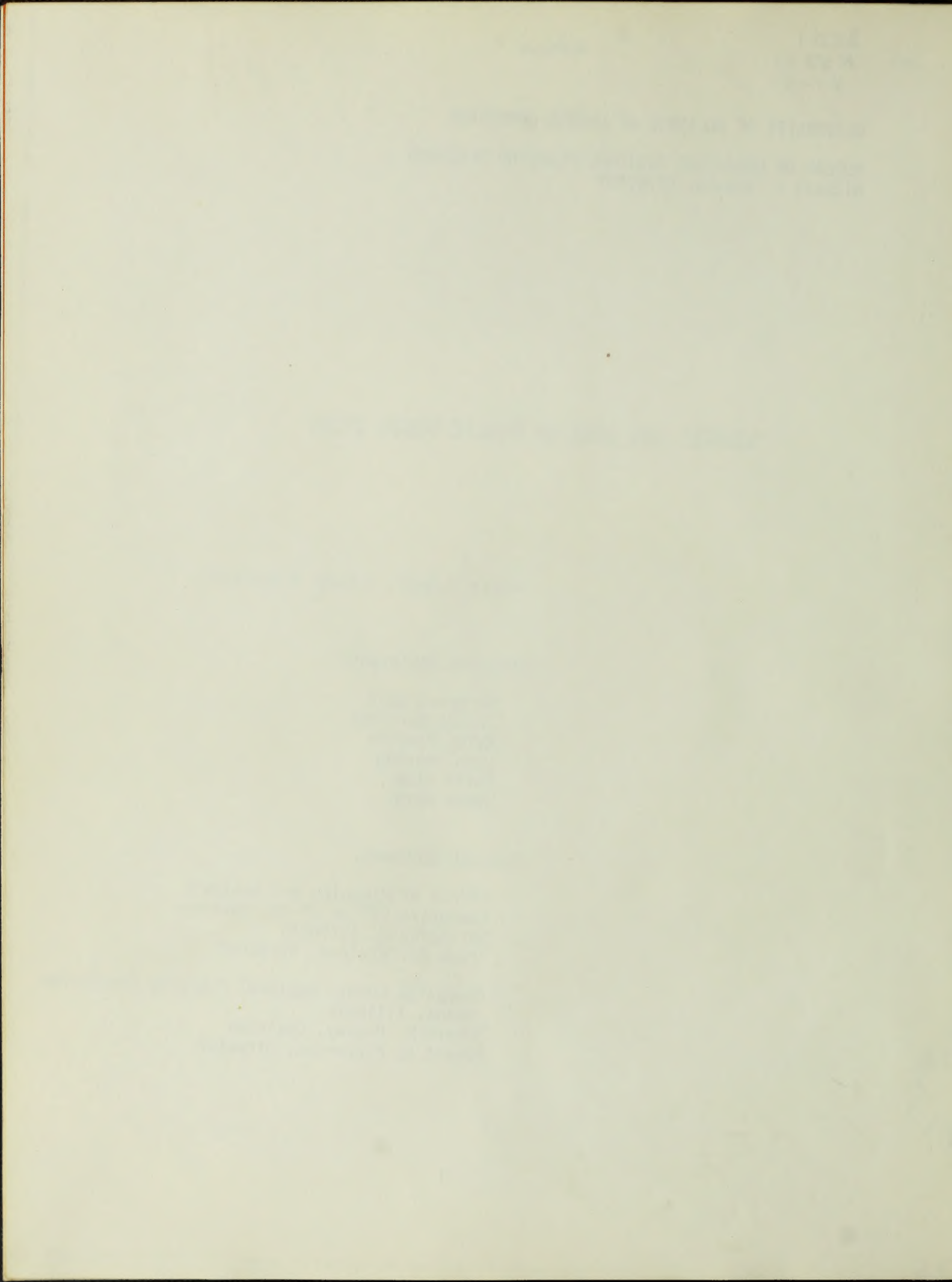
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FOREWORD

The Sources and Uses of Public Funds Study is a research project being carried out by the University of Illinois' Bureau of Urban and Regional Planning Research, under the joint sponsorship of the Illinois Office of Planning and Analysis, and the Champaign County Regional Planning Commission. The study is exploratory, its primary objective being the development of new methods for the analysis of public finance as it relates to comprehensive area-wide planning. Champaign County is used as a test case.

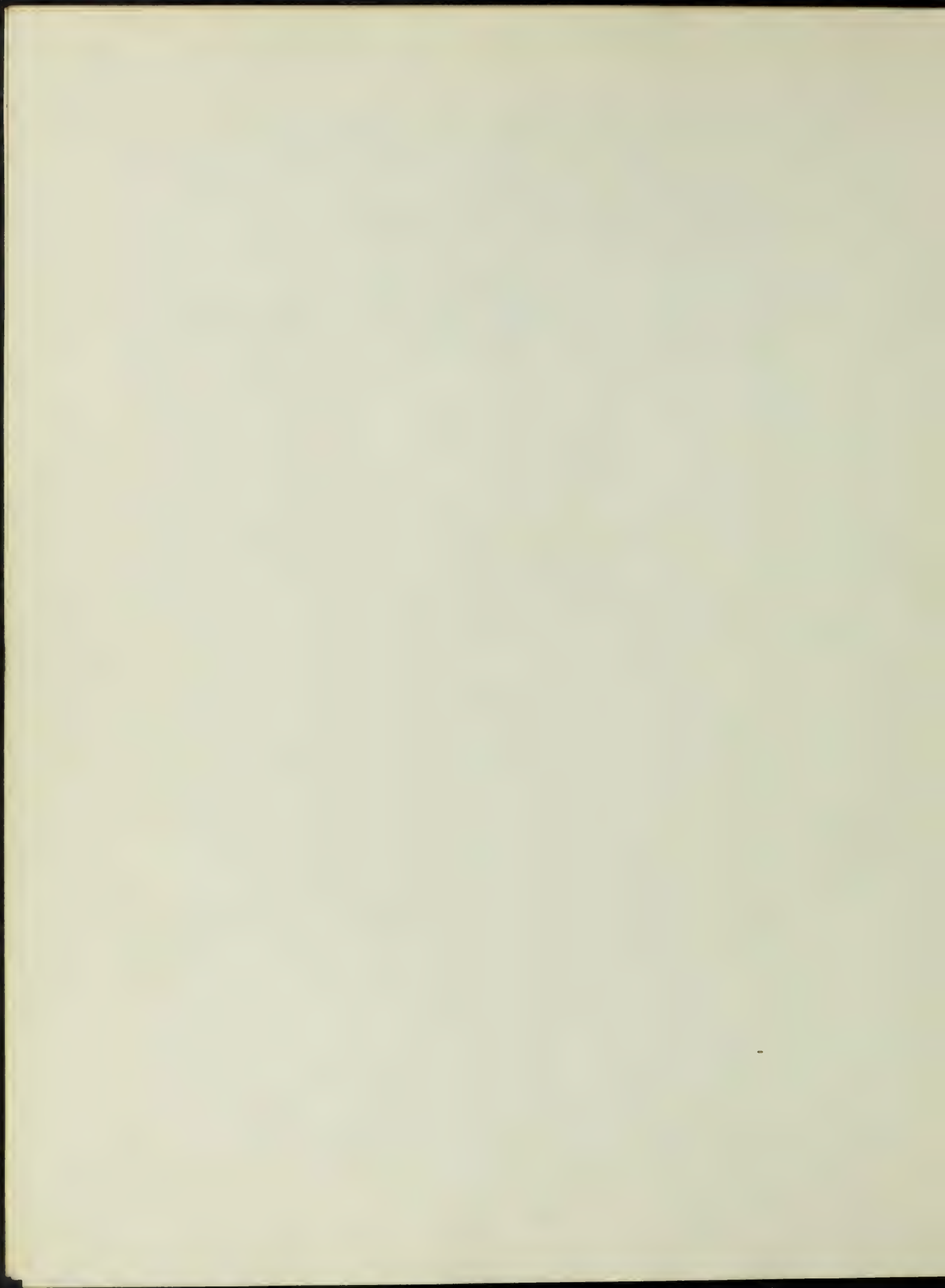
Needless to say, the findings and recommendations presented in connection with this study are those of the Project Director and his staff, and do not necessarily represent the opinions or policies of the Illinois Office of Planning and Analysis or the Champaign County Regional Planning Commission.

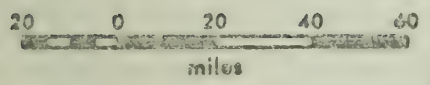
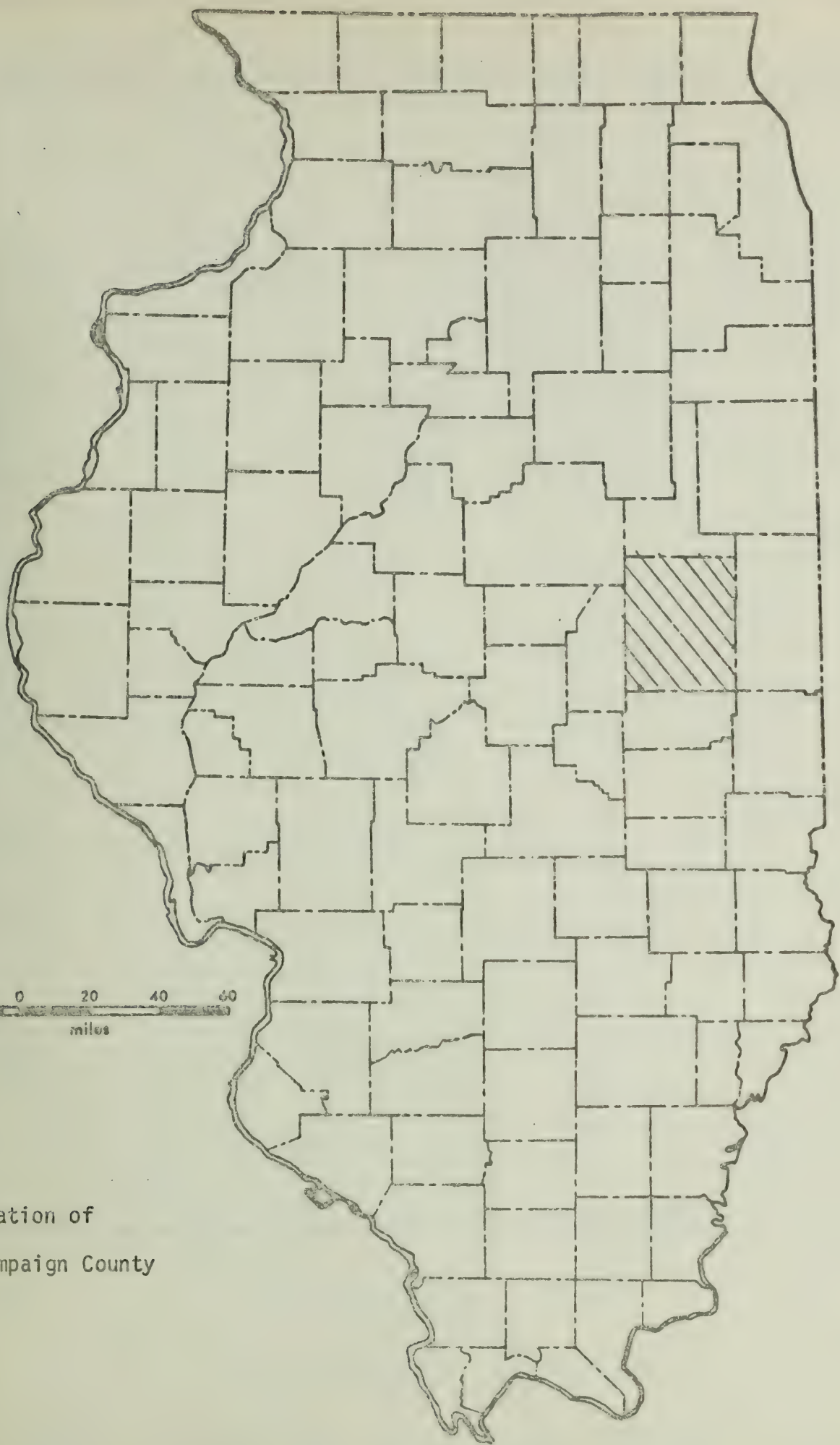
The comprehensive planning process has increasingly become directed, in recent years, toward the allocation, coordination, and management of those resources--Federal, state, and local--needed to cope with a variety of social, economic, and physical problems. Understanding the sources and uses of public funds is an essential element in this process. Unfortunately, however, the person who attempts to work on the public finance aspects of area-wide planning faces severe limitations. Needed data are fragmentary, piecemeal, scattered, sometimes even non-existent. Gaps exist in some parts of the data base, while others feature duplication and overlapping. Little work has been done to develop methods for dealing with these problems, to devise the conceptual frameworks needed for the identification, measurement, and display of critical relationships among the sources and uses of public funds.



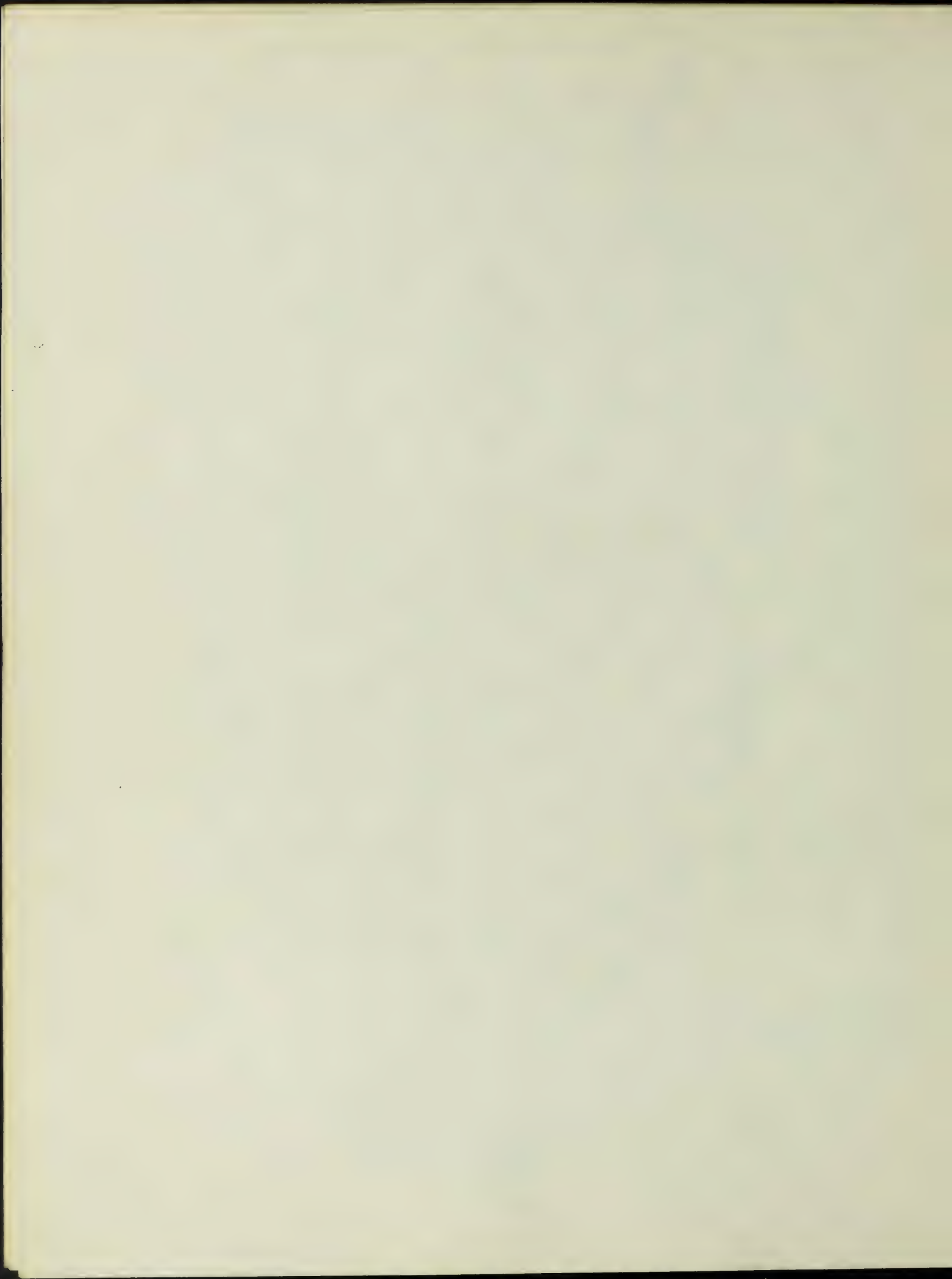
Professor Keyes' study is an attempt to improve our understanding and hence our methodologies in this important area. Comments, critical evaluations, and suggestions are solicited, and will be deeply appreciated.

Michael P. Brooks
Director
Bureau of Urban and Regional Planning
Research

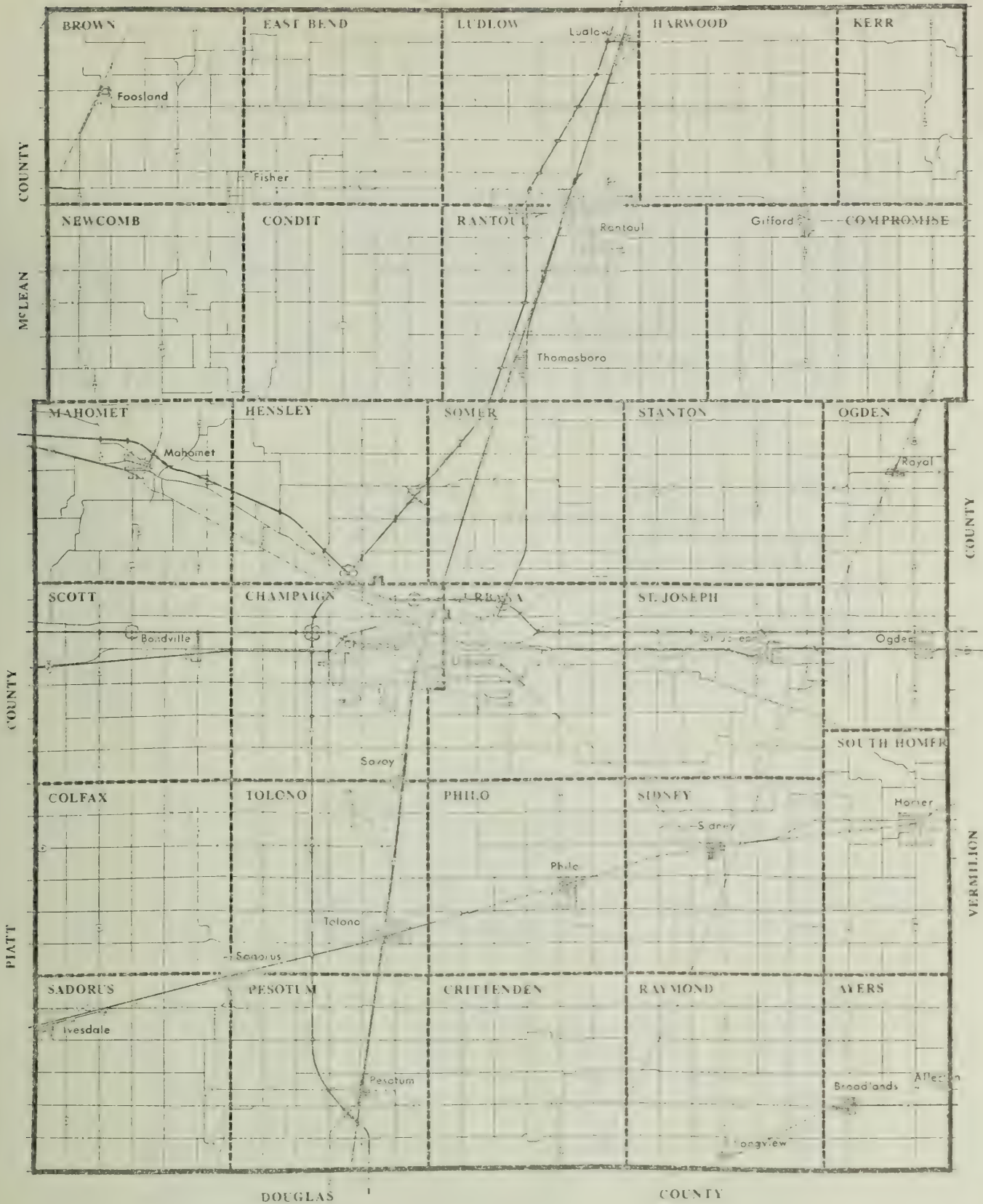




Location of
Champaign County



FORD COUNTY



DOUGLAS

COUNTY

REFERENCE MAP
(CIVIL DIVISIONS)
CHAMPAIGN COUNTY

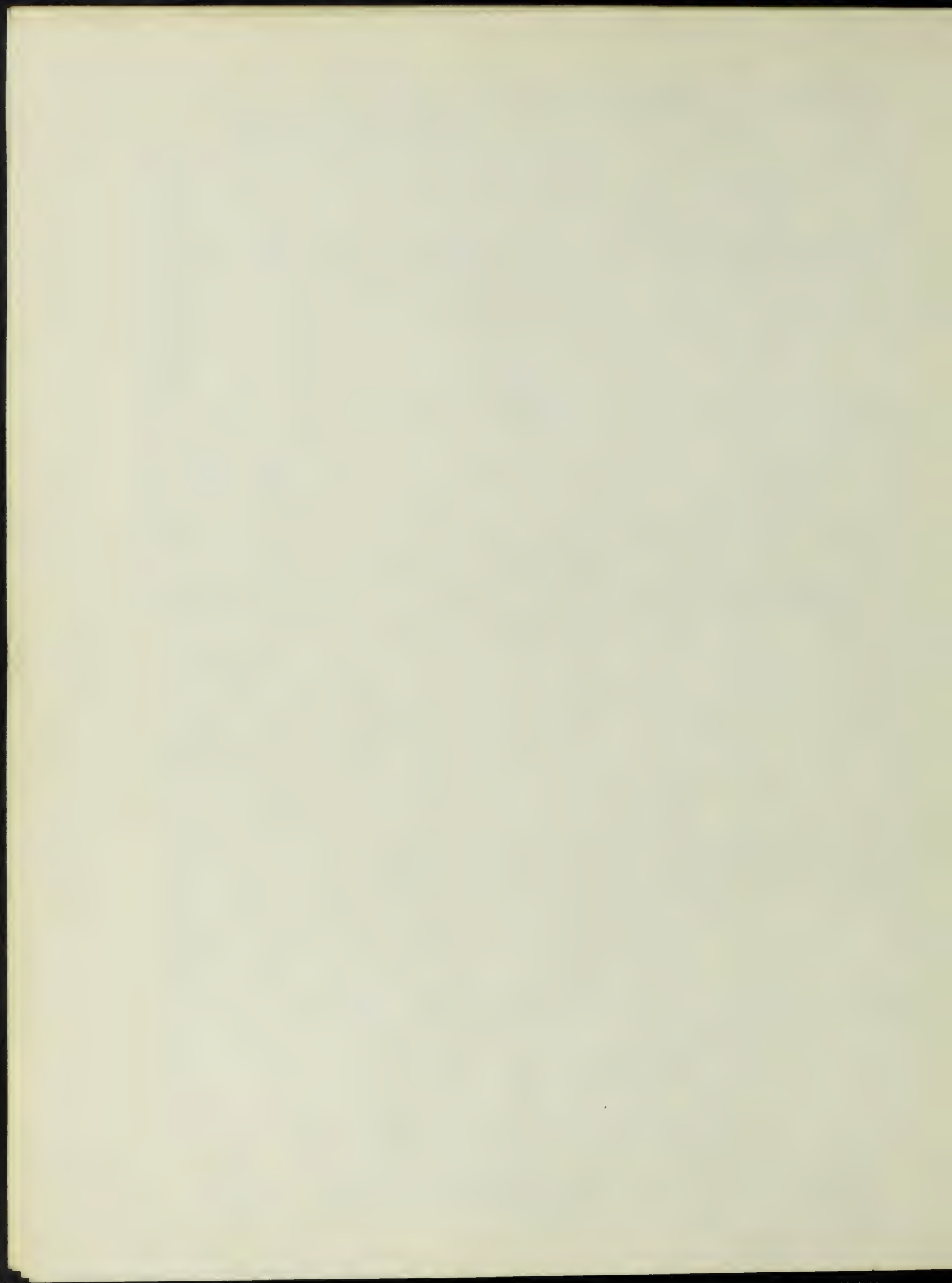


CHAMPAIGN COUNTY REGIONAL PLANNING COMMISSION

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scale in miles

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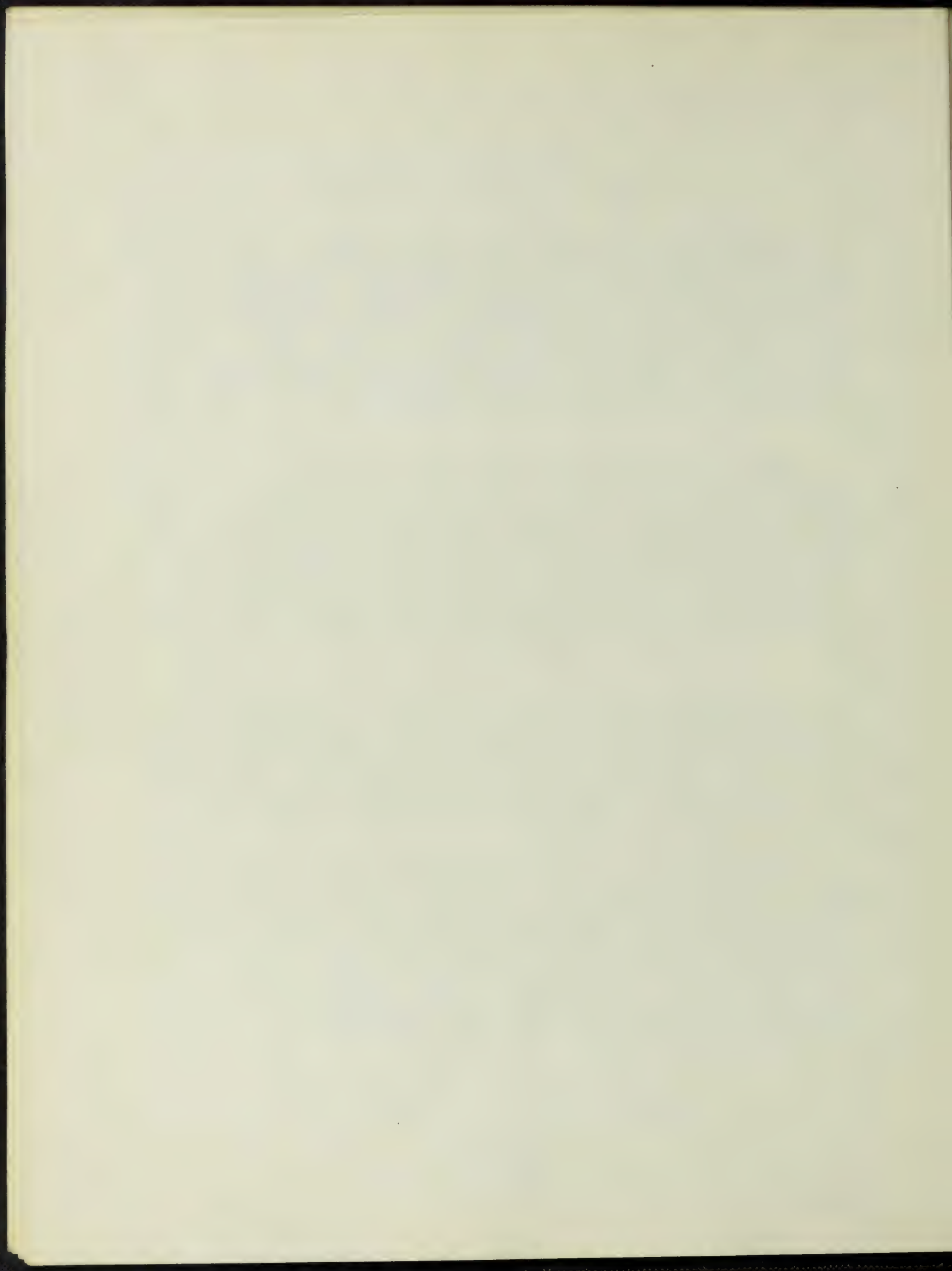
Summary of Findings and Recommendations

Recent Federal legislation with respect to project review, growth policy, and revenue sharing has created a need to enhance area-wide planning capabilities at the local level. This study explores one possible approach to meeting this need. It examines the use of data on the total sources and uses of public funds in an area to provide a conspectus on area needs and resources that would not otherwise be available. Champaign County, Illinois, has been used as a test case. Data are presented for a four year period, fiscal 1967 through 1970. (Chapter 1.)

While the study found that it was possible to bring together the desired information, considerable difficulty was encountered because of variations in the availability, coverage, and quality of the data. If further work is to be carried out along the lines explored, agreement should be sought among the participating agencies on such aspects as classifications to be used, definitions, standardization of fiscal periods and reporting forms, amount and kinds of information to be provided, distribution of reports, and methods of tabulating, consolidating and reconciling the figures. (Chapter 2.)

For purposes of the study, the public sector of Champaign County is viewed as consisting of two main parts, one comprised of activities serving the state or nation, such as the University of Illinois and Chanute Air Force Base, and the other comprised of activities serving the community. The state- and nation-serving activities were funded largely by external sources, and during the period covered by the study accounted for up to three-fourths of the area's public expenditures.

The community-serving activities consist of a large number of programs operated by upwards of 250 Federal, state and local agencies. Combined expenditures on these programs are divided almost equally among the three levels of government. However, these activities absorb only a little over half of the combined revenues originating in the area, exclusive of revenues generated by the large public institutions. As of 1970, about a fourth of the revenue received in the area by the state was spent elsewhere, and about two-thirds of the federal revenue was spent elsewhere. (Chapter 3.)



The most urgent need in area planning at this time is for organizational and procedural means through which governments can work together to review the needs of an area as a whole, determine priorities, decide on the optimal use of all resources, including but not limited to revenue-sharing funds, and reflect these determinations in their own individual budget-making processes. It is suggested that this purpose could be accomplished by a voluntary Council of Governments which would conduct an overall fiscal review each year well in advance of the initiation of budget preparation and make recommendations to the members. The study findings strongly suggest the desirability of direct federal and state participation in such a process. (Chapter 4.)

Specific recommendations resulting from the study include the following:

- (1) Revision and updating of the figures, as well as computerization of data processing, to be accomplished by a contract between the Regional Planning Commission and the Bureau of Urban and Regional Planning Research.
- (2) Regular provision of consolidated data on state and local receipts and expenditures by counties, through a reporting system in Springfield to be developed by a task force initiated by the Office of Planning and Analysis.
- (3) Federal, state and local cooperation in Champaign County to develop new approaches to comprehensive area planning based on the study findings through a demonstration project initiated by the Bureau of Urban and Regional Planning in consultation with prospective participating agencies. (Chapter 5.)

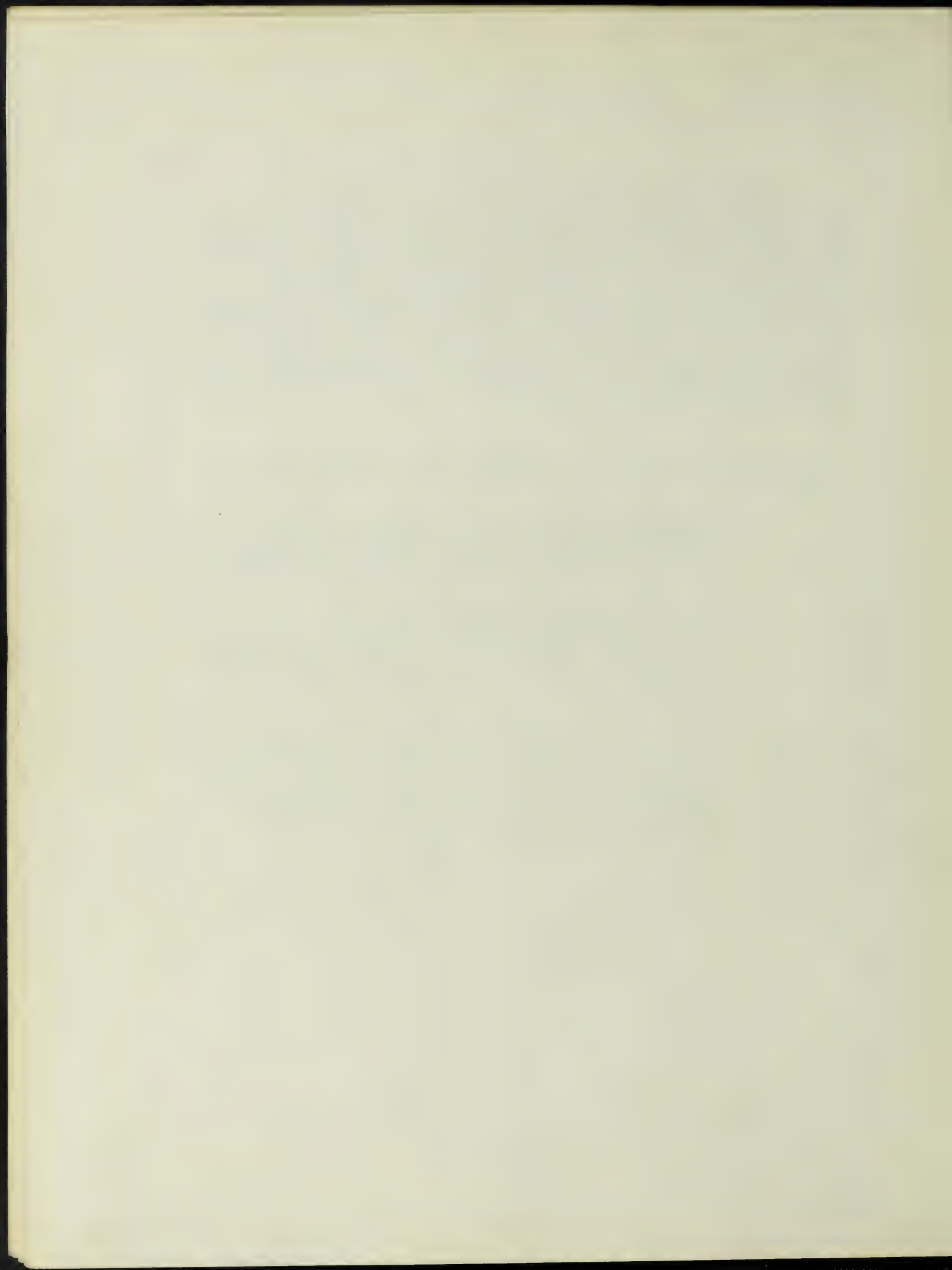
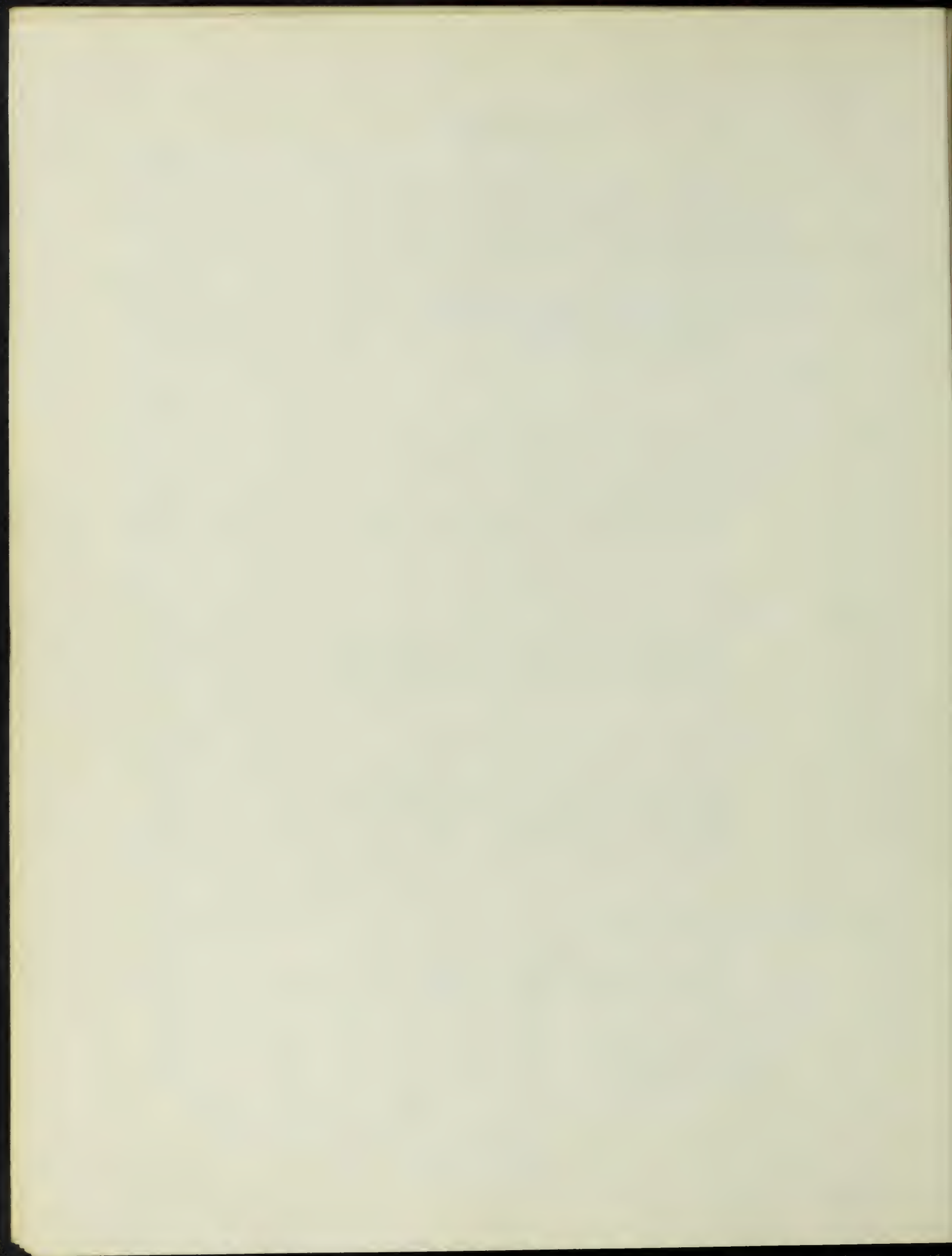


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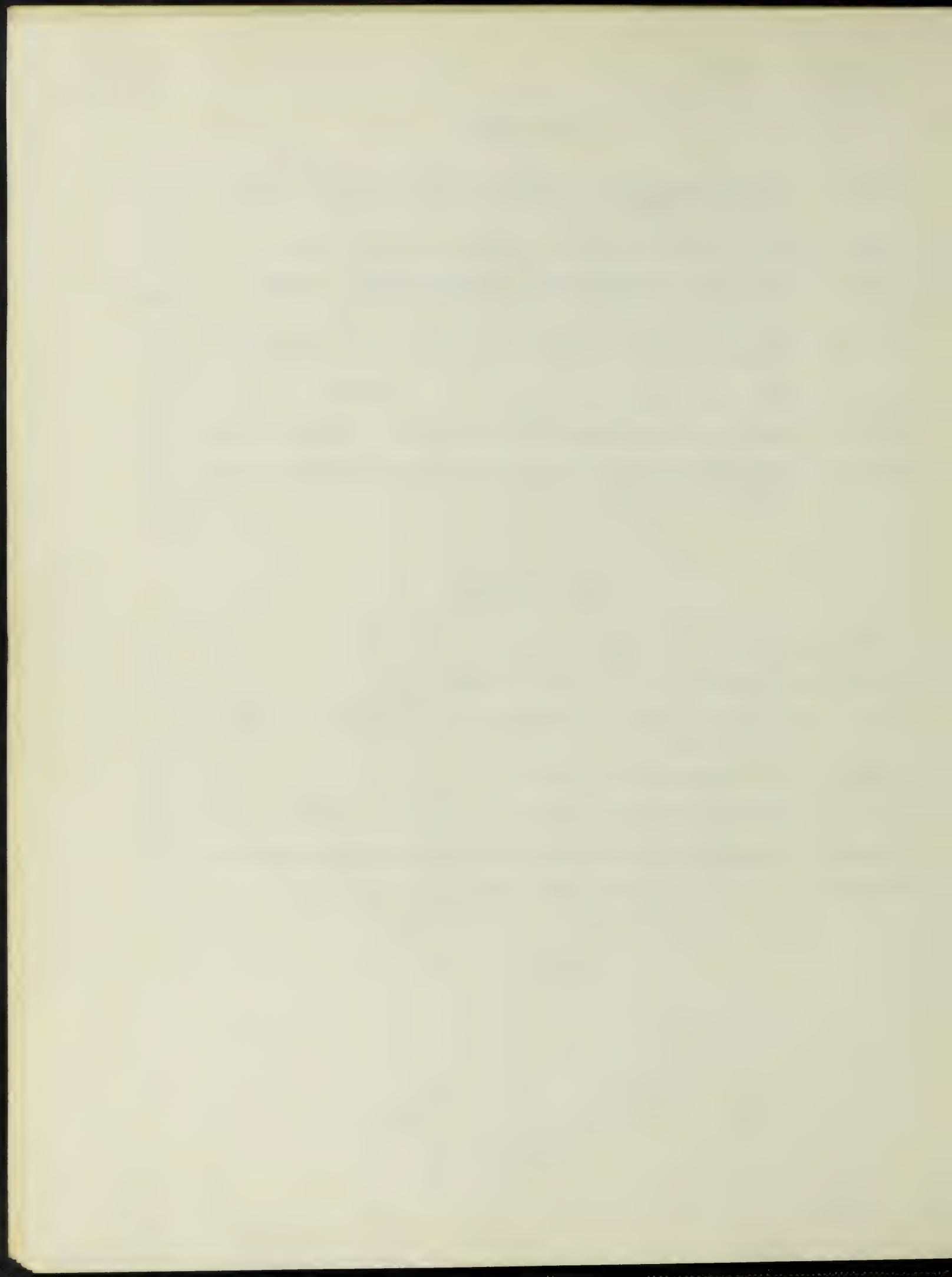


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CHAPTER 1

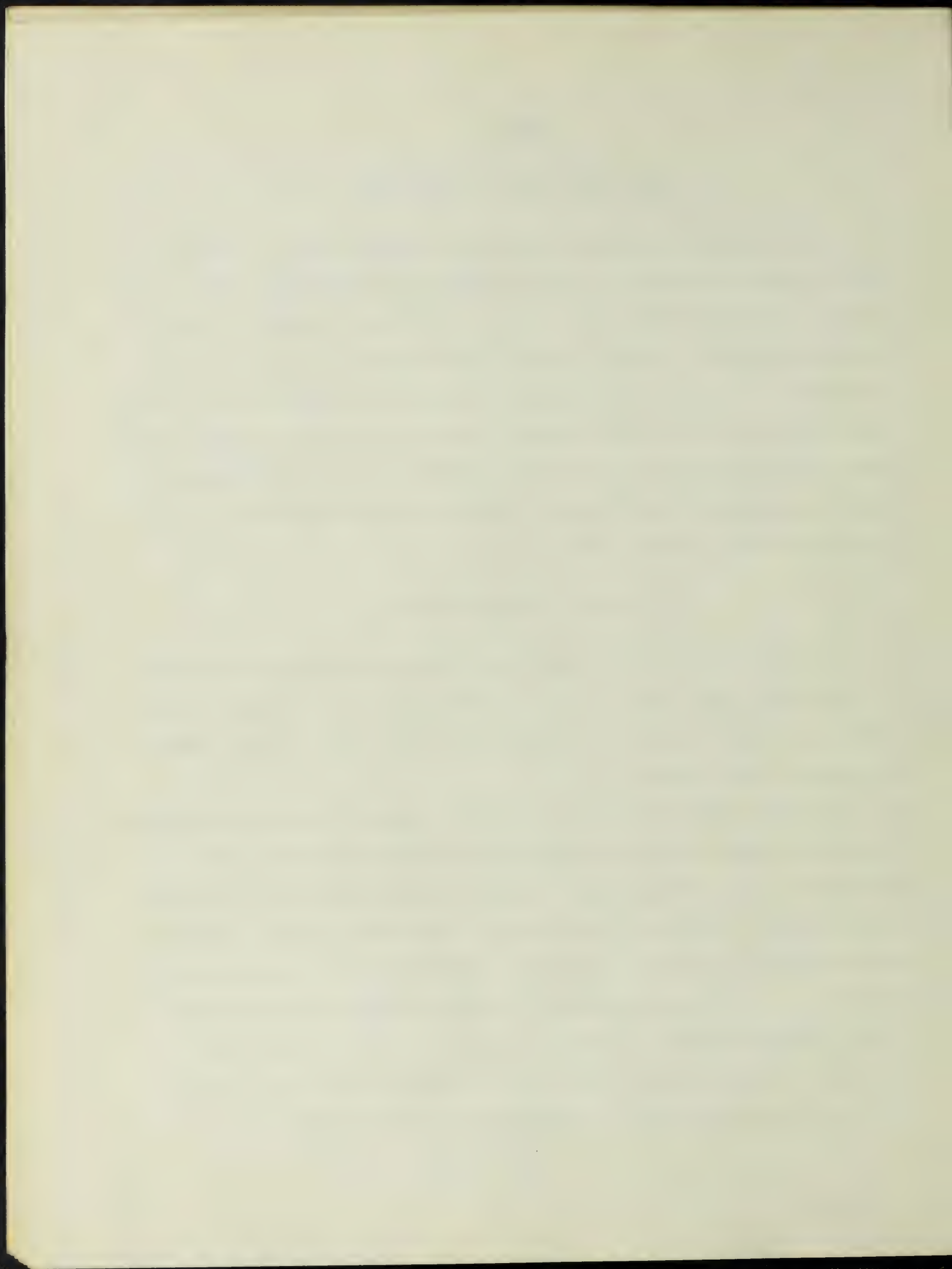
From Project Review to Growth Policy and Revenue Sharing

This report summarizes the findings and recommendations of an exploratory study of planning methodology carried out at the Urbana-Champaign campus of the University of Illinois under the auspices of the State of Illinois Office of Planning and Analysis, and the Champaign County Regional Planning Commission. The purpose of the study was to find out how to assemble and digest data on the total sources and uses of public funds in given geographic areas, with the objective of improving concepts and methods in comprehensive area planning and enhancing the capability of area-wide planning organizations to function more effectively within their own jurisdictions.

New Demands on Areawide Planning

The need for enhancing the capability of area-wide planning organizations is particularly urgent because of the requirements laid down in recent Federal legislation, especially the legislation dealing with project review, growth policy, and revenue sharing.

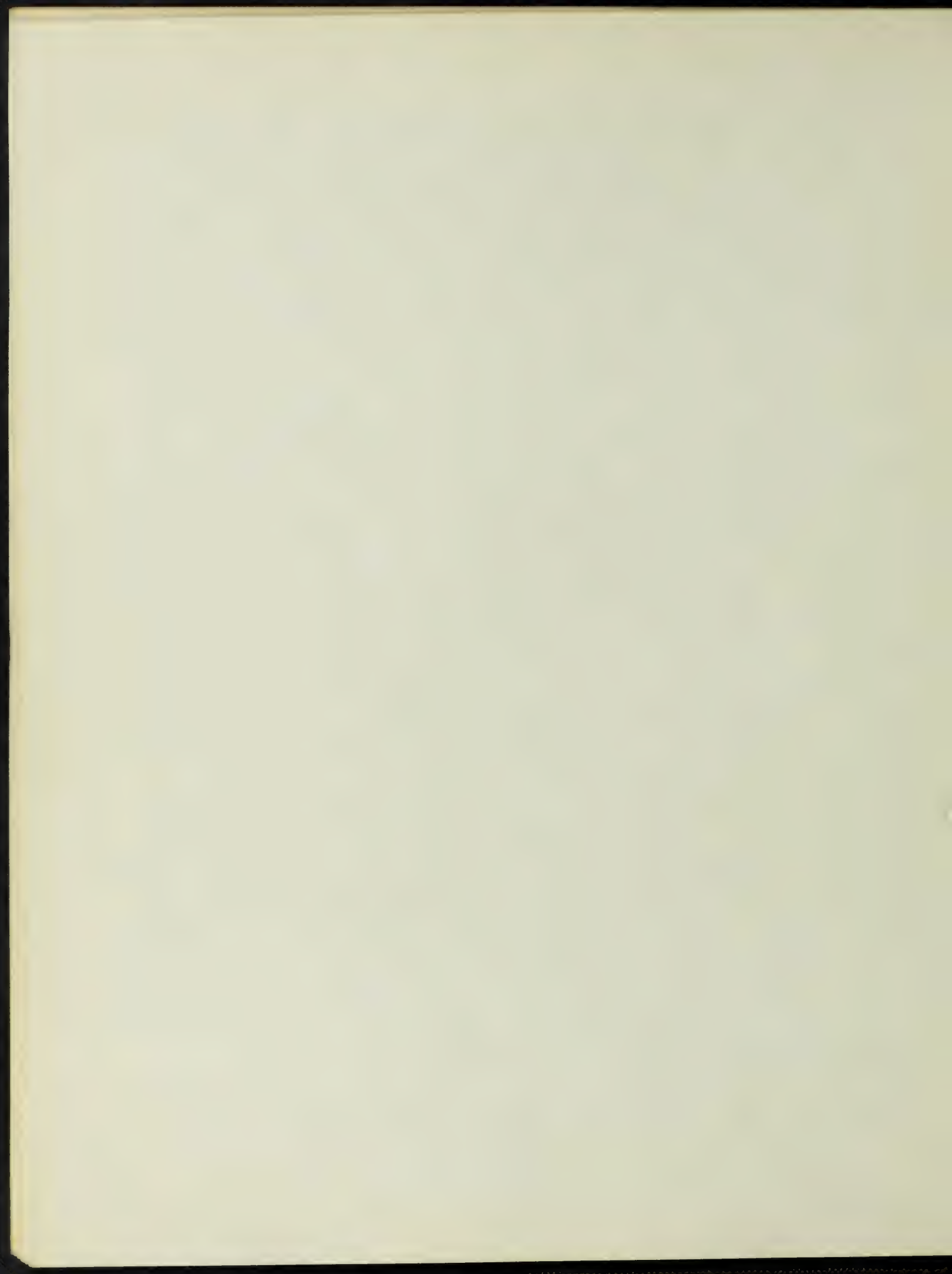
The central thrust of these requirements has become increasingly clear over the past half-dozen years. Reflecting growing Congressional concern with problems of program coordination and integration, they specify that federal and federally aided programs and projects must be coordinated and integrated in each area within an area-wide system of orderly development and established priorities. The system, in turn, must take into account national, regional, state and local viewpoints. Under the newer revenue sharing legislation, increased discretion is being passed to the states and localities, but it is still required that the funds be used for "priority expenditures."



Few would quarrel with the intent of this legislation. Given the amount, the complexity and the interrelatedness of present day public activities, the need for coordination and integration can scarcely be denied. Furthermore, if the process is to be anything more than self delusion, it must rest upon a careful examination of needs and resources within a context of goals and priorities. The basic problem is that, while it is easy to spell out the requirements, it is not so easy to implement them. By and large, we lack the organization, the information and the knowledge to do what needs to be done.

What is needed as an end-product is periodic recommendations for an area directed concurrently to all levels of government--federal and state as well as local. The recommendations, in turn, must be mutually consistent, be compatible individually and jointly with the area's goals, priorities and resources, and be designed to orchestrate activities throughout all segments of public sector for maximum leverage in achieving the agreed upon policy for growth and development. The agreed upon policy must have already involved considerable prior effort--sufficient interaction among all levels of government to come to agreement on current situations, on simple projections, and finally on policy for growth and development based on joint examination and testing of alternatives.

The obstacles standing in the way of the necessary planning capability are formidable. What comes to mind first is the large number of governments involved, especially in Illinois. But a more serious obstacle is probably the fact that whereas emphasis is in the process of shifting to optimization of all activities of individual programs or units of government taken together, nevertheless in our present, piecemeal, fragmented planning the question never comes up, nor is there even a context within which it can be raised.

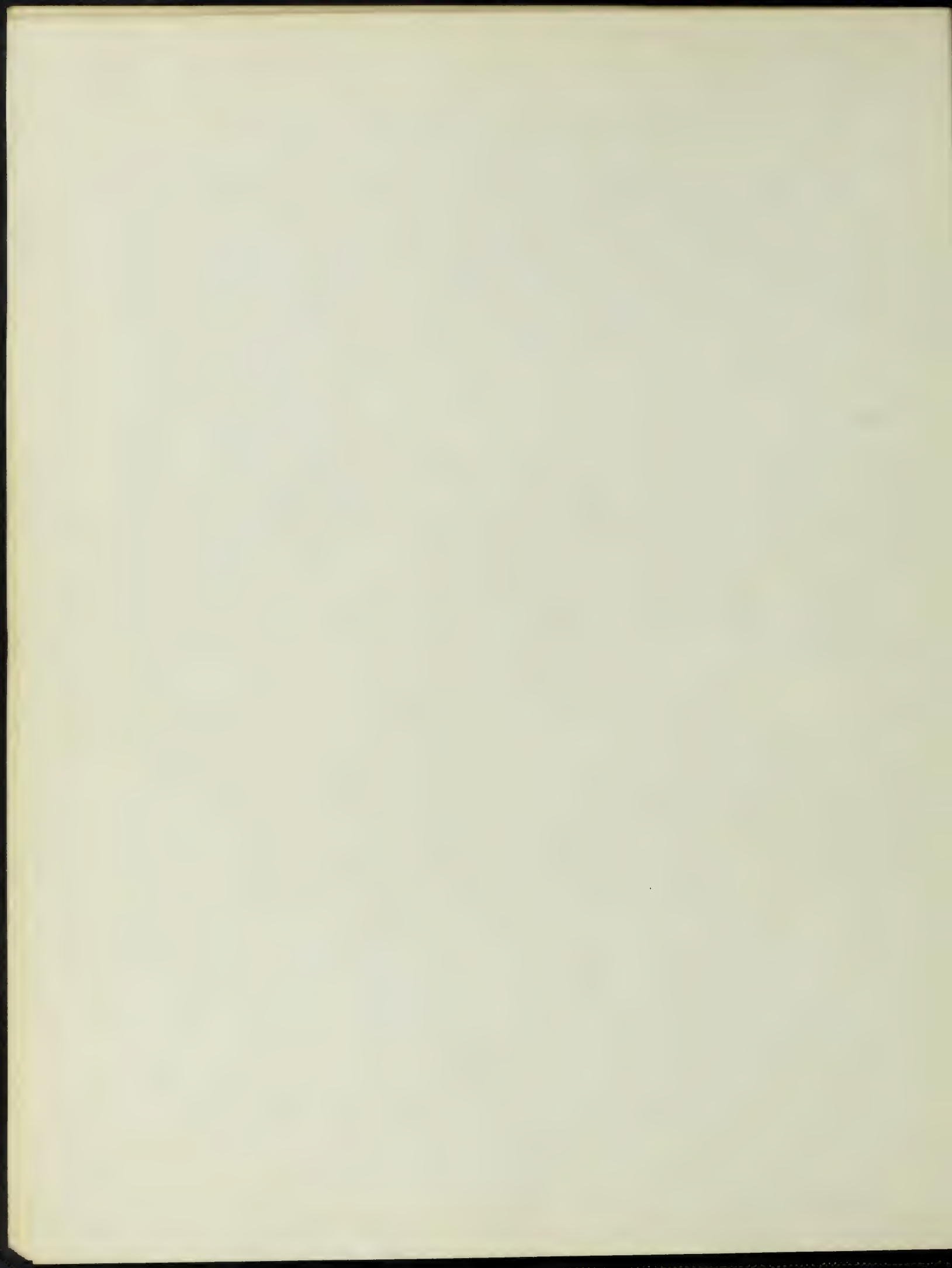


Towards An Improved Conspectus

Obviously, if we are going to be able to think in terms of optimizing all public activities taken together in an area and in a growth policy context, we must have some effective and practicable means of developing the necessary conspectus, and the principal purpose of this study was to explore whether, and if so, how, data on public revenues and expenditures could provide the information base necessary for such a task. The public activities under review differ widely, and for many purposes must be studied in ways and using data appropriate to the activity. For purposes of comparability and inter-program decision making, however, data of any kind are sparse, and data on revenues and expenditures may be among the very few which offer the possibility of serving as a common denominator. Yet even these data have their problems, of availability, definition, verification. Our job was to find out what the problems are and how to deal with them.

Approach of This Study

For purposes of the study, Champaign County was chosen as a case, and the fiscal years 1967 through 1970 as the time period to be covered. As will be pointed out shortly, with a few exceptions, we were able to put together sufficient data on the revenues and expenditures of all governments--federal, state and local--to get the kind of perspective we were looking for, and in this respect, we believe the results are positive, rather than negative. Whether the data can be sufficiently fine-tuned to serve the decision-making function they are intended to serve remains to be tested by further research, as does the feasibility of compiling the data periodically at some central point, such as Springfield. But the signs are still go, and the research should have a high priority.



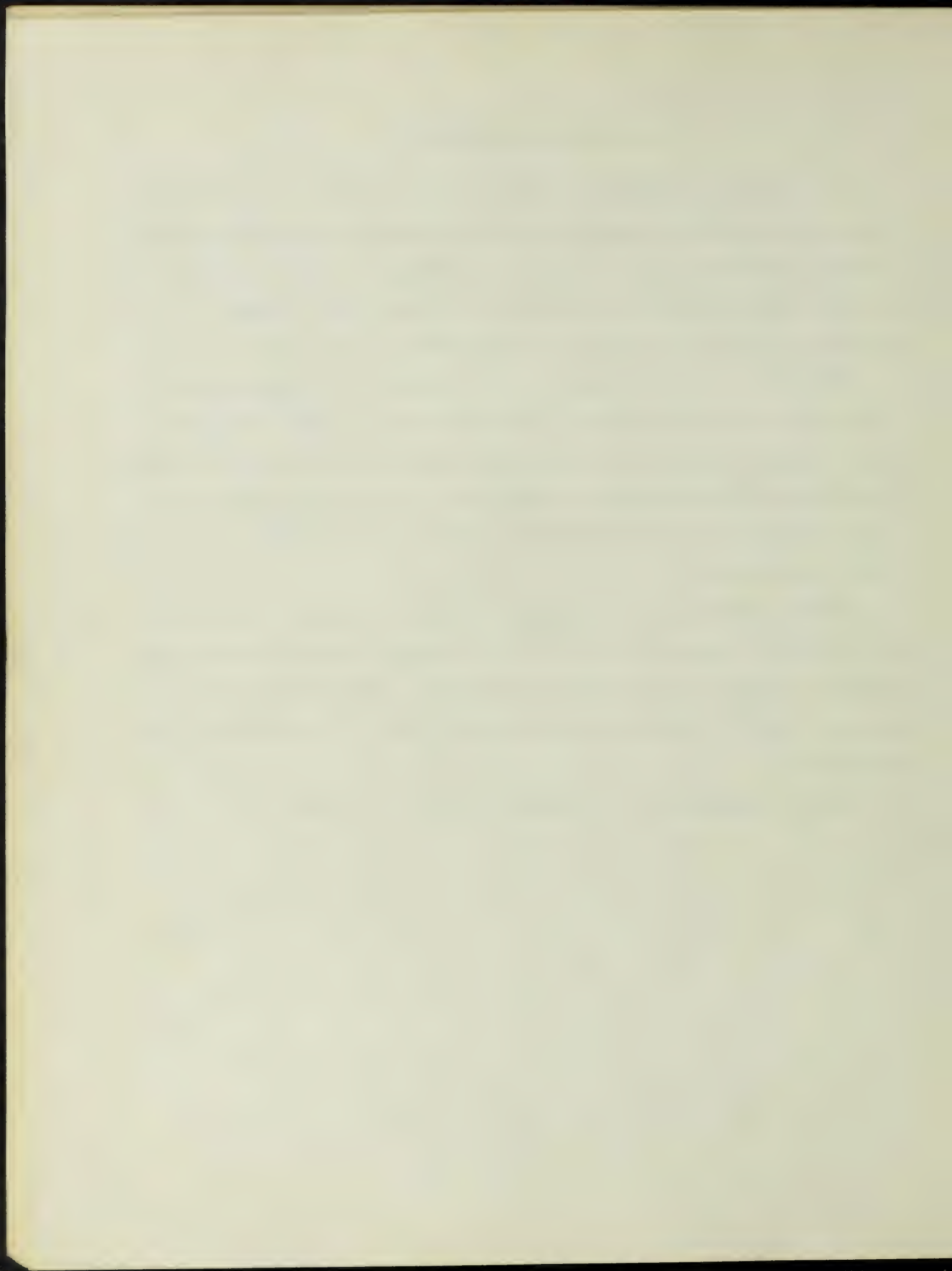
Organization of the Report

In the report, the next chapter discusses the findings in a methodological sense--i.e. the sources from which data were obtained, or estimated; the procedures which were established in compiling and checking the data; and some of the principal problems encountered, of boundaries, fiscal years, relevance, definition, fragmentation, duplication, pass-throughs, verification.

Chapter 3 turns to a discussion of the findings in a substantive sense. Starting with a brief description of Champaign County, it looks at the overall aspects of public expenditures; distinguishes between nation- or state-serving expenditures and community-serving expenditures, and gives some detail on the latter; discusses revenues originating in the county; and comments on inter-area fiscal relationships.

Chapter 4 discusses the implications of these methodological and substantive findings in more detail, with particular reference to organizational and procedural aspects of comprehensive area planning. Finally, Chapter 5 discusses next steps ahead in this type of work, and makes specific recommendations to all participants.

Detailed supporting data are presented in Part 2, Appendix.



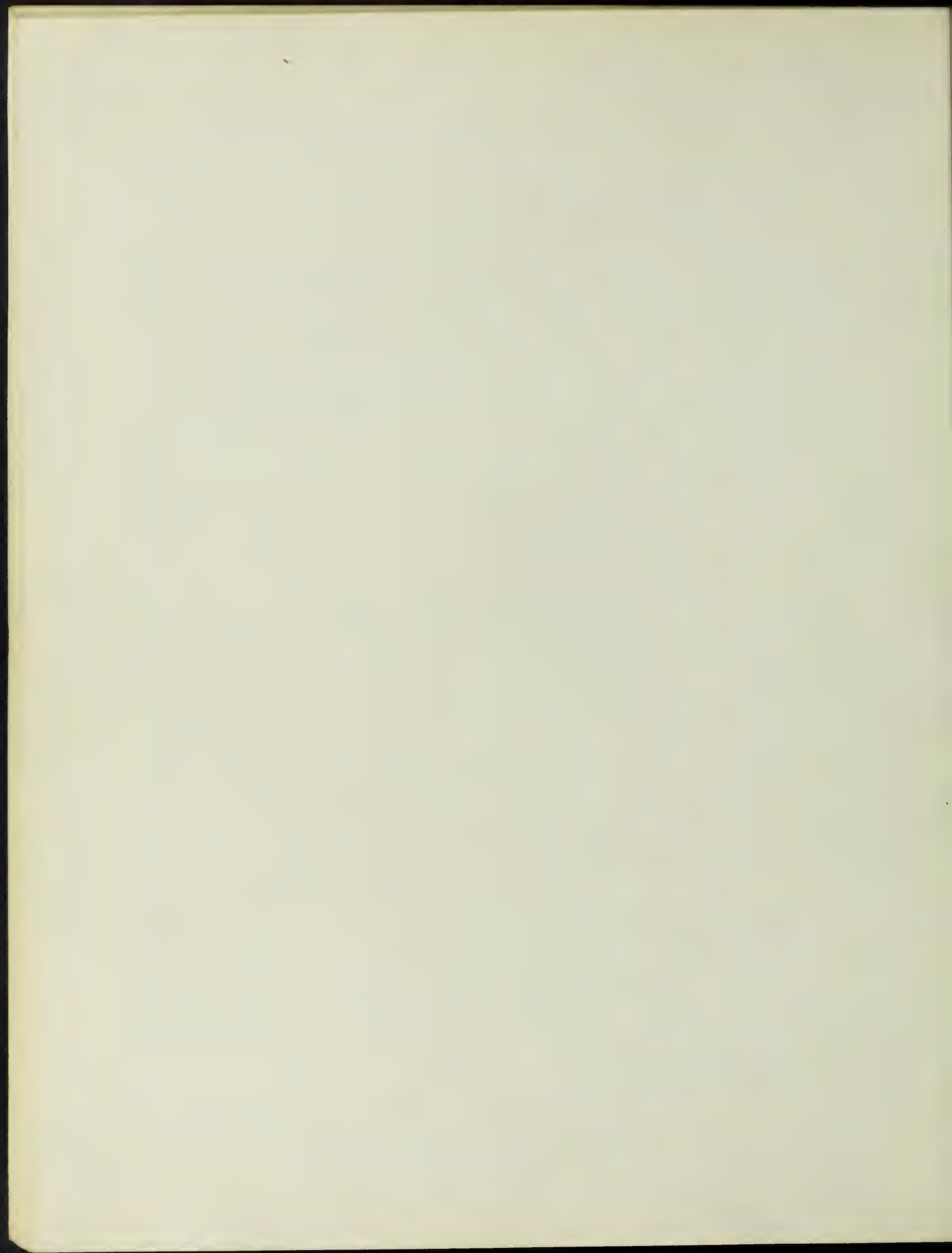
CHAPTER 2

THE STUDY FINDINGS: METHODOLOGICAL

In general, the findings of the study from a methodological point of view can be grouped under three headings: (1) findings with respect to the availability and sources of data; (2) findings with respect to procedures which must be followed in bringing together, verifying and consolidating the data; and (3) special problems which are inherent in the nature of the task, and which must be dealt with in various ways. These groups of findings are discussed separately below.

Availability and Sources of Data

As has been indicated previously, our principal finding was that it was possible to bring together enough information to provide the conspectus on sources and uses of public funds in Champaign County that was desired. However, there was considerable variation in the availability, as well as in the coverage and quality, of the data. In some cases, data were available from a single source, even though they varied in completeness and quality. In other cases, while data could be found, they had to be pulled together from widely scattered sources, a task which frequently involved help from persons who were familiar with the field. In still other cases, there were simply no data to be had, and it was necessary to improvise. In broad outline, the picture was essentially as shown in Table 1, with some exceptions. A complete list of published sources which were consulted is presented in the appendix. (See Appendix I "Documentary Sources Consulted for Data on Revenues and Expenditures.")



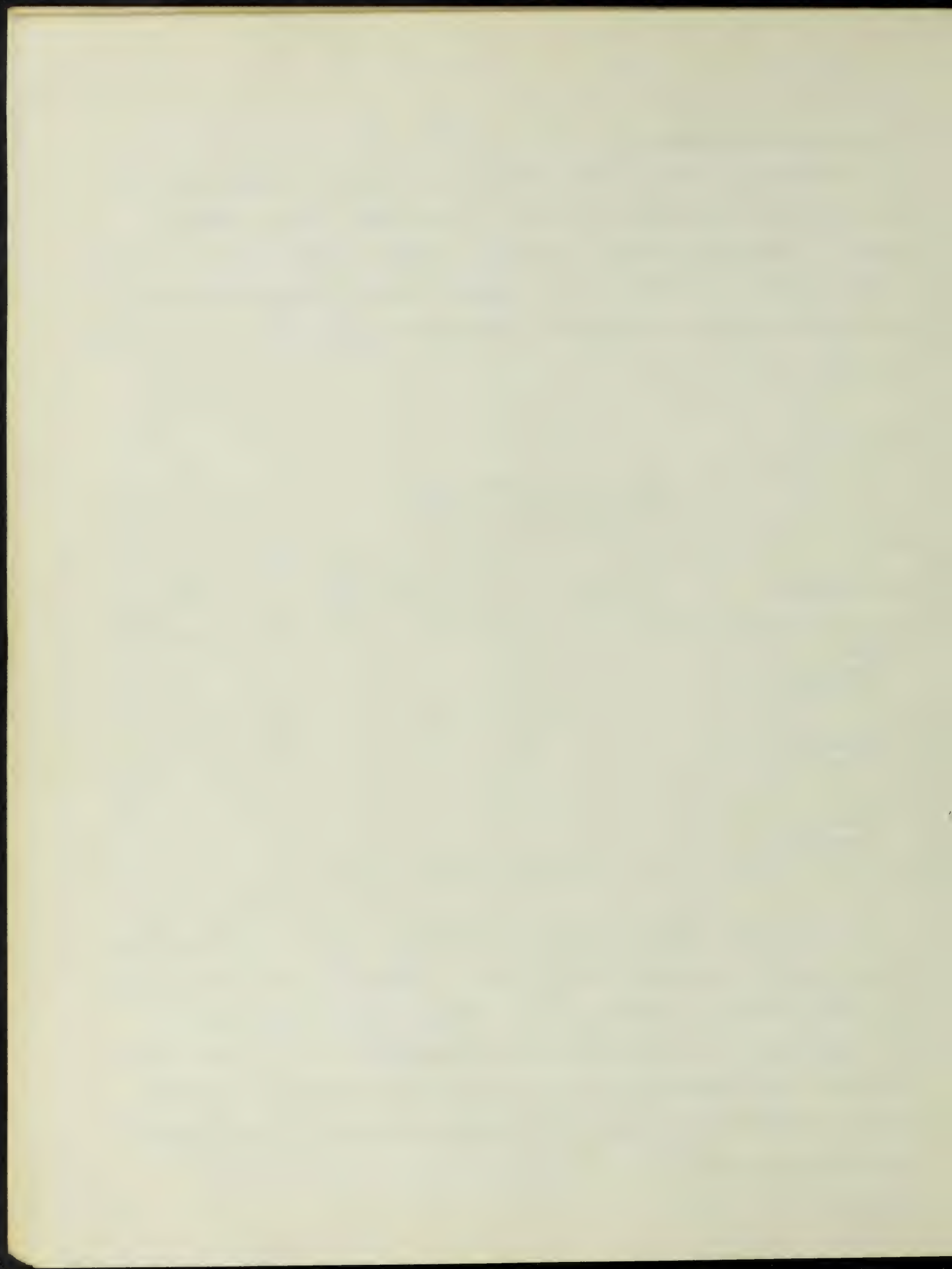
Available From One Source

As indicated in Table 1, there were only three instances in which data could, for the most part, be obtained from one, or at most a very limited number of sources. Interestingly enough, in each case, the data have only become available recently, as a result of legislative or executive action. In each case, also, there are difficulties with the data, but at least they constitute a very substantial beginning.

TABLE 1
AVAILABILITY OF DATA, BY
LEVEL OF GOVERNMENT AND TYPE
OF INFORMATION NEEDED.

Classification	Available in One Source	Available But Widely Scattered	Not Available
Federal Revenues Expenditures	X		X
State Revenues Expenditures		X	X
Local Revenues Expenditures	X X		

In the case of Federal expenditures, the principal source was Federal Outlays by Counties, published annually by the Federal Information Exchange, in Washington, D. C. This work has been designated by the Office of Management and Budget as the principal source of information on Federal spending at the local level, which has also issued a circular letter directing all Federal agencies to furnish all information needed for the report. (See Appendix D, Reporting of Federal Outlays by Geographic Location.)

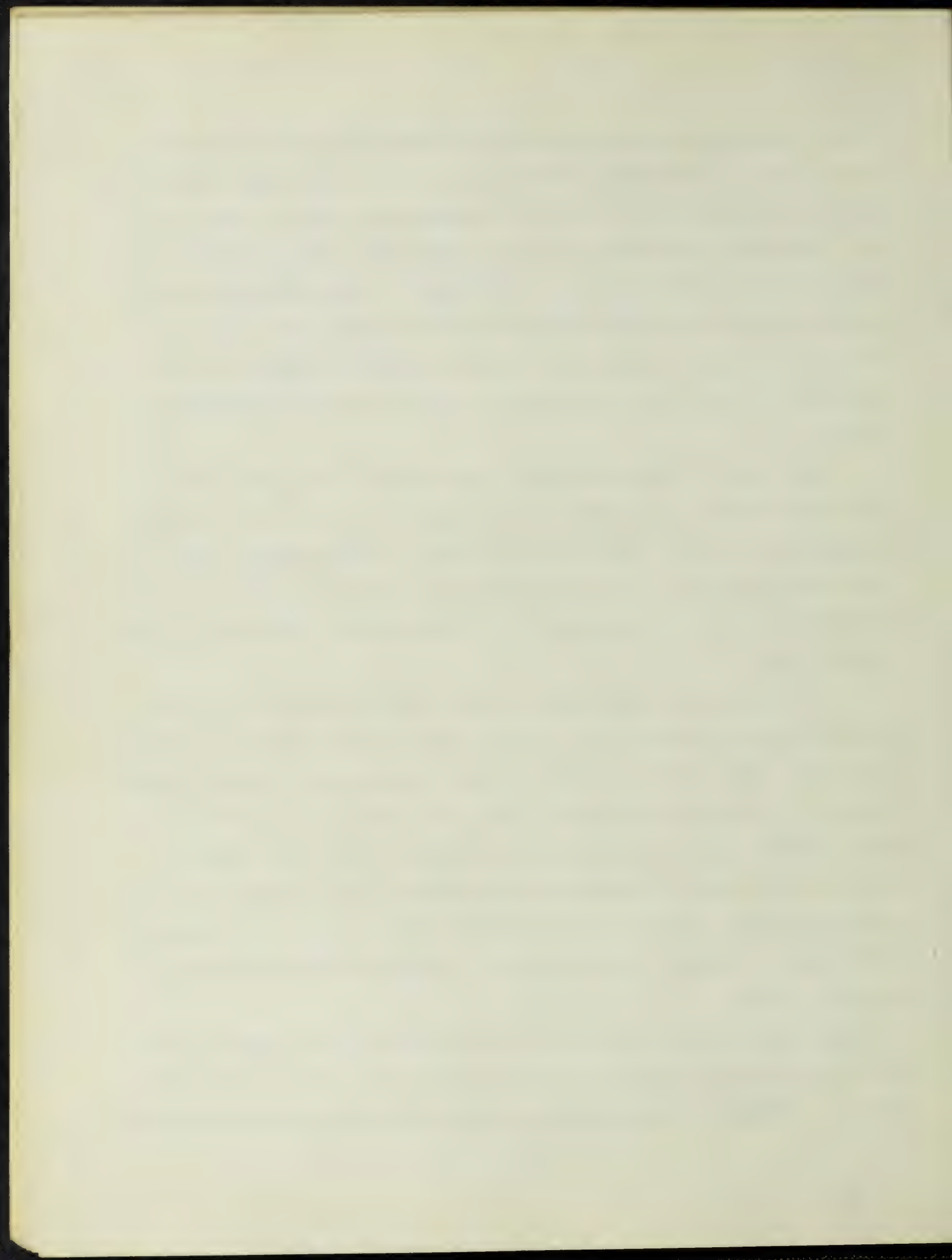


One of the principal deficiencies of the Federal Outlays report is that it contains almost no explanatory material on sources, definitions, etc. Another problem in using the report is establishing comparability from one year to the next. Each report only contains data for a single year. Thus, it became necessary for our purposes to establish file cards for each agency and program on which data for all four years could be brought together. Given the fact that there were sometimes gaps in the coverage, and that the agencies and programs themselves sometimes changed from year to year, the results were often confusing.

Perhaps these are among the reasons that many users tend to regard the outlays report with a certain amount of scepticism. We tried as much as possible to backstop it with other Federal reports, as well as with independent data drawn from locally verifiable sources (see Appendix I). However, our resources were too limited to undertake verification of all FIX figures by field work as we had originally hoped.

Data on revenues and expenditures of local government can in principle be obtained from two state documentary sources, with the basic data on file centrally at the local level. Under the state's Municipal Auditing Law, its County Auditing Law, and its recently enacted House Bill 588, which covers all other units of local government except school districts, financial or audit reports must be made annually and copies filed with the State Auditor of Public Accounts (now the State Comptroller), as well as the County Clerk of the county in which the unit of government is located. The State Auditor, in turn, is required to publish these data annually.

For a number of years, the Auditor has published two reports annually, one dealing with Municipal Finance, and the other with County Finance. As of this writing, no reports have been issued on the finances of other units of government.

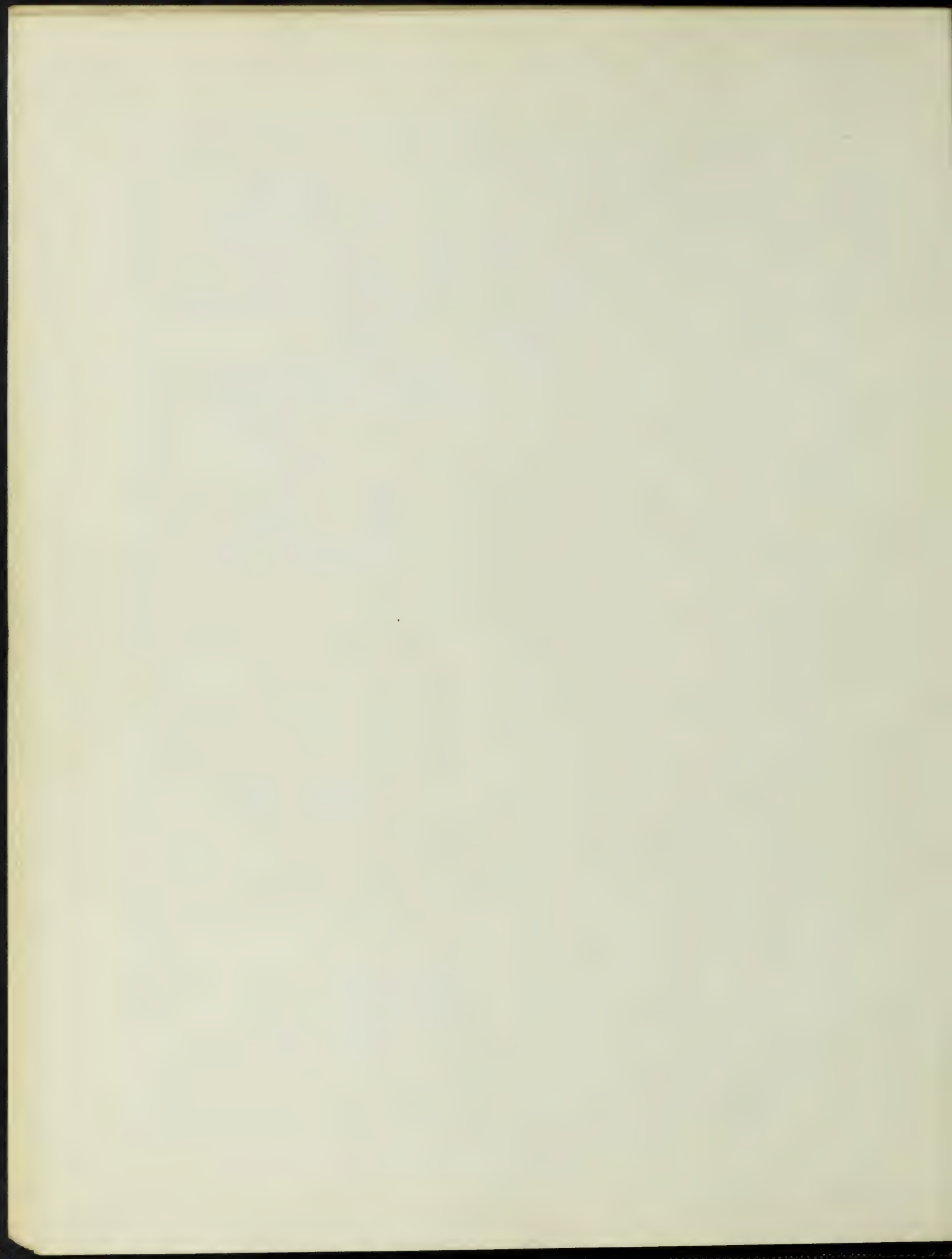


Relevant portions of the text of the various audit laws are presented in Appendix E, while the forms prescribed by the State Auditor for reporting financial data are presented in Appendix F. These forms cover municipalities, townships, and special districts. In the case of county governments, the Auditor does not prescribe a form to be used, but requires that a copy of the county's audit be filed with him for his use in preparing his report.

Although we relied heavily on the published annual summaries of the State Auditor for information with respect to municipalities, it was necessary in one case--the city of Champaign--to go back to the city's original records to establish comparability in the data for the four-year period. The same procedure was necessary in the case of the Champaign County government. In the case of township and special district reports, we used the copies on file with the County Clerk. Where no reports had been filed locally, we used the ones in Springfield. Where no reports at all had been filed, we were in most instances able to obtain the missing information by a telephone call or visit.

In the case of school districts, specified financial reports must be filed annually with the Office of Superintendent of Public Instruction in Springfield as well as with the County Superintendent of Schools (now Superintendent of Educational Service Region). The form for reporting prescribed by OSPI is presented in Appendix G. Summary data from these reports for each school district are published in the annual report of the state superintendent, and this was the principal source of our information.

To conclude these remarks concerning information which is readily available from one, or at least a very few sources, perhaps the principal thing we learned was that it would have been better in the case of local governments and special districts to use original reports, rather than secondary sources--i.e. published summaries of the reports. For this reason, we recommend later in this report



that the laws cited above be amended slightly to provide that each local government or special district file a copy of its annual financial report with the Regional Planning Commission.

Available, But Widely Scattered

As shown in Table 1, there is a second category of data, i.e. data, which is widely scattered but which can usually be found somewhere, or, if not the data, at least a person who knows enough about it to put it together provided the researcher pleads hard enough. Although instances might be cited at all levels of government, the only general case cited is state expenditures.

At least thirty units of state government were active in Champaign County during the period covered by this survey, either carrying out programs directly, or funding programs administered by local units of government. (Appendix C.) For all practical purposes, it was necessary to contact each agency separately to obtain information on its program expenditures.⁽¹⁾ The task of contacting each state agency operating in the county was itself made unexpectedly difficult by the fact that no directory or central information source existed to guide our efforts. Surprisingly, our best source of information turned out to be the telephone directory!

Even after we got through to the various offices, the availability of data varied widely from one agency to another. In some cases it was possible to obtain the information in the local office. In at least one case, it was necessary to go to a regional office outside the county (the Division of Highways office in

(1) An unpublished survey of state spending by counties for the fiscal years 1969 through 1972 was made by the Bureau of the Budget in 1972. However, this survey was incomplete, and also did not reallocate to individual counties expenditures reported by the regional offices of certain programs serving multi-county areas. Hence, this survey was deemed not suitable for our purposes, although it was helpful in many ways.



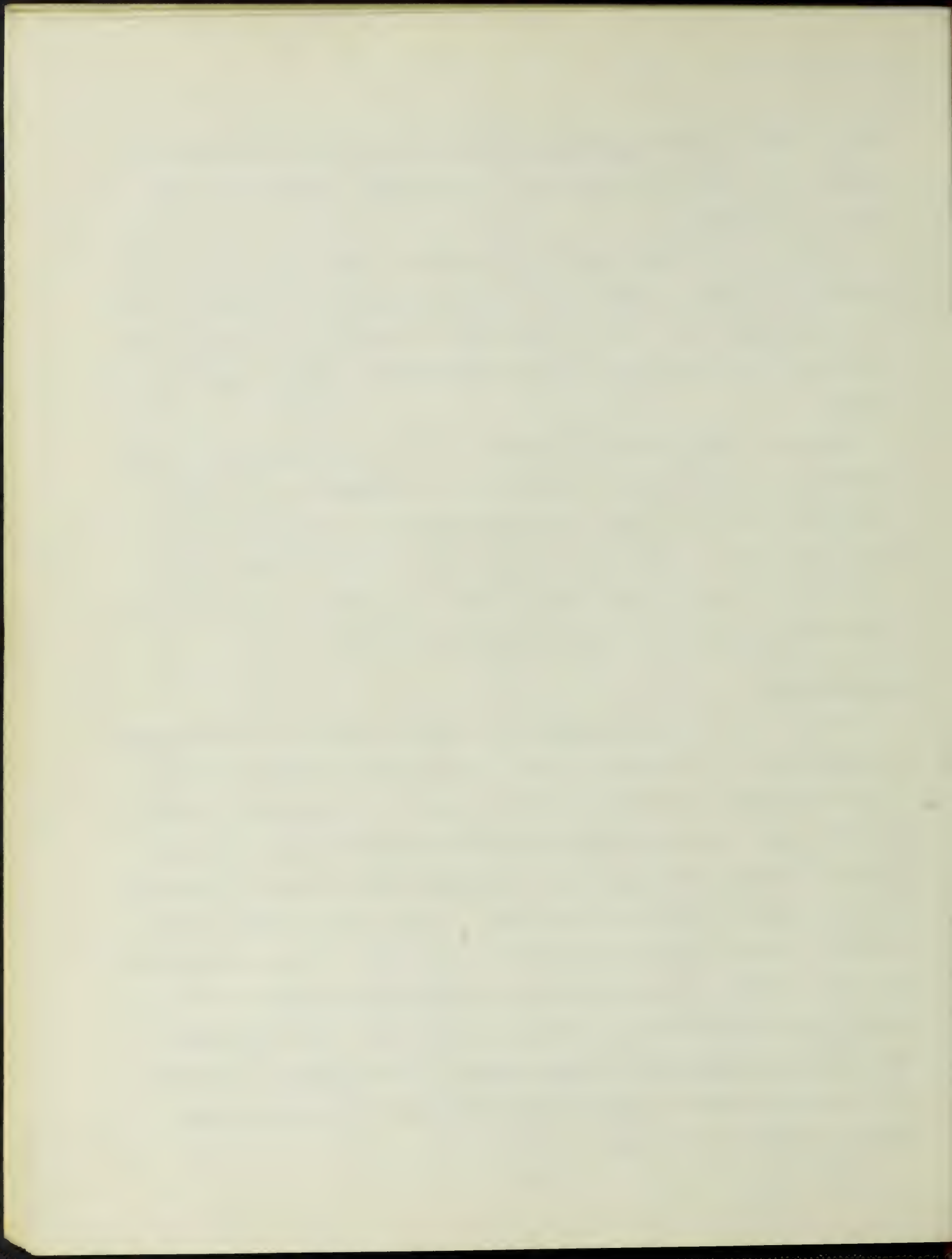
Paris). But in a surprising number of cases, the local offices had little or no conception of their program expenditures, and referred us to their main headquarters in Springfield.

While in several cases the data were relatively complete and specific (eg. University of Illinois; Superintendent of Public Instruction; Department of Public Aid), nevertheless, in a majority of the cases, it was necessary for the respondents to make estimates of their program expenditures in Champaign County for our purposes.

Because of the difficulty we encountered in obtaining complete and accurate information on state spending in the county, we are recommending at a later point in this report that steps be taken by the Bureau of the Budget and the State Comptroller to require regular and uniform reporting of expenditures by counties by all state agencies, along the lines established for Federal agencies by the Federal Government's Office of Management and Budget.

Not Available

For all practical purposes, data on two large and important blocks of needed information were simply nowhere available. These blocks are Federal revenues and state revenues originating in Champaign County. It is true that in certain instances, such as state sales tax collections, the exact figures are readily available. However, such exceptions are relatively rare, so that it is necessary for the researcher to estimate virtually all of these magnitudes himself, using the best available symptomatic data from which the desired figures can be inferred. Since the estimating procedures used have been described in detail in separate project publication, they are not discussed further here. (See Working Paper 1, State Revenues Originating in Champaign County, Illinois, 1967-1970. February, 1972, and Working Paper 2, Federal Revenues Originating in Champaign County, Illinois, 1967-1970. In process.)



Tabulating Procedures

Because neither we, nor so far as we know, anyone else, has gone through the process of putting together information on the total sources and uses of public funds in a given geographical area, we necessarily went through a period of fumbling and experimentation before finding out how to tabulate the information which had been gathered. The following remarks on the procedures which eventually emerged are intended for the general guidance of others who may be interested in replicating this type of information for areas in which they are interested.

Turning to Appendix A, Statistical Tables, it may be noted that although for purposes of perspective the two summary tables--Table 1 dealing with revenues, and Table 2 dealing with expenditures--are presented first, actually, in point of fact they were the last to be compiled. Taking into consideration the varying availability of the data, described above, it was necessary first to prepare the estimates for Federal and state revenues originating in the county (Tables 3 and 4). It was also necessary, second, to compile the data on both revenues and expenditures for the various local governments and special districts (Tables 5 through 10).

After Tables 3 through 10 had been completed, it became possible to complete Table 1, the summation of revenues. It should be noted that in order to center attention on revenue originating in Champaign County, all intergovernmental transfers were eliminated in the summation.

Consolidating the information on expenditures was more difficult, for several reasons. In the first place, there was no uniformity in the classification of expenditures among the various units of local government, and usually only a total figure, without further detail, in the case of state and Federal agencies and programs. In the second place, expenditures obviously reflected the influence of intergovernmental transfers and it was necessary to eliminate duplication.

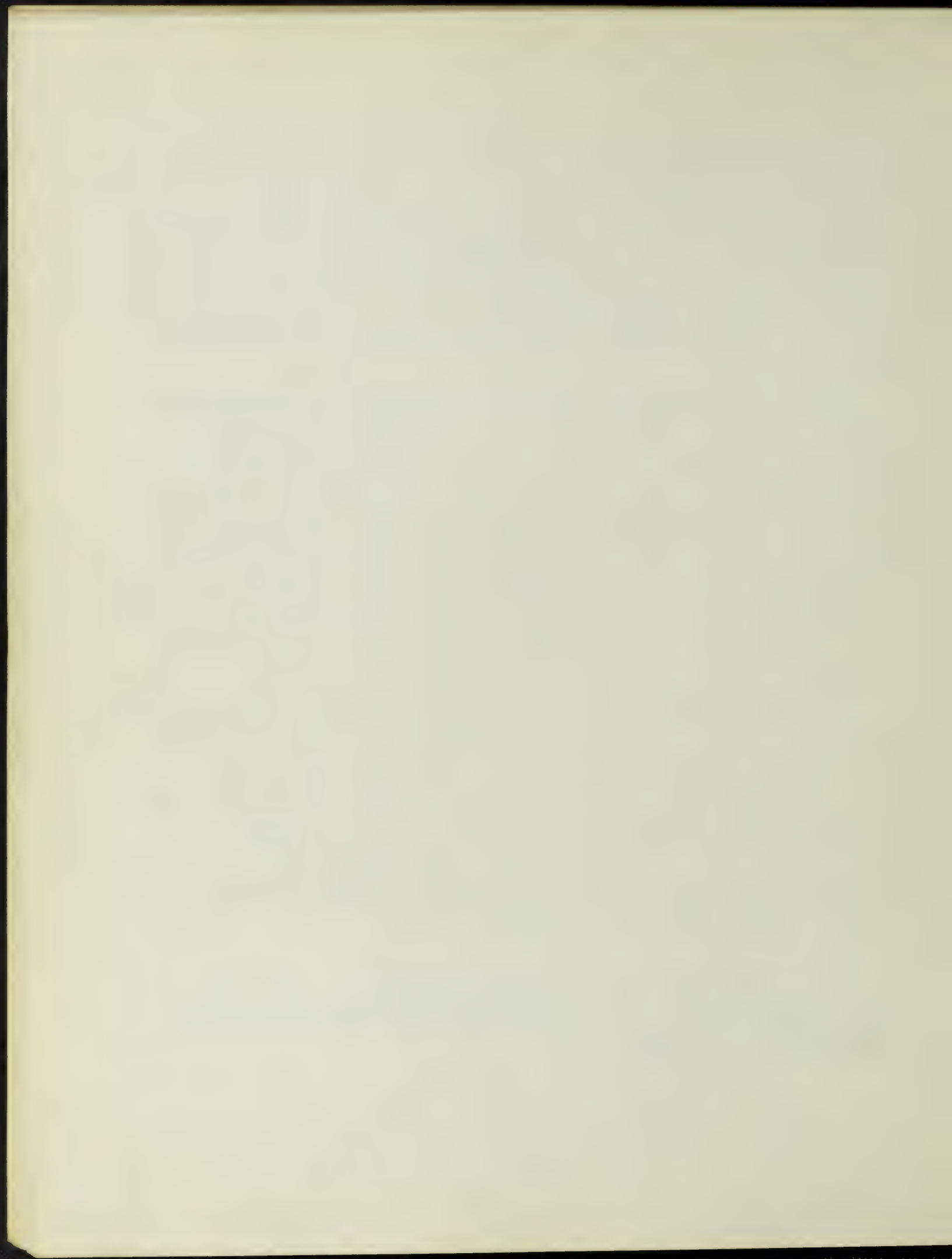


Conceivably, for example, the same dollar spent on a program could be reported three times as an expenditure--once by the Federal government when it is transferred to the state government; once by the state when it is transferred to the local government; and once by the local government when it is actually spent on program purposes. In order to resolve these problems, it was necessary for us to devise both a standard functional classification, and a special table form for consolidating the data.

The functional classification which was worked out is the one used in Appendix A, Table 2, and also in the listing of specific programs given in Appendix C. This was done earlier as a student project and was an attempt to devise a brief classification which would be suitable for tabulating the expenditures of all levels of government; Federal, state, and local. It was based on a review of the literature on PPBS (Planning, Programming and Budgeting Systems) which existed at that time, together with a study of all available program structures which had been worked out for PPB purposes.⁽²⁾

For purposes of tabulating the data, and eliminating duplication, we finally ended up with a detailed matrix in which shows sources of funds by functional area, level of government, agency and program cross classified by level of spending agency. Because of the length of this tabulation, it is presented as a separate working paper. (See Working Paper 3, Program Expenditures by Function and Funding Agency Cross-Classified by Level of Spending Agency.) Appendix Table 2 is derived directly from this matrix.

(2) See PPBS As A Tool For Comprehensive Area Planning. Scott Keyes, Charles Harwood and Alan Lillyquist. Unpublished manuscript, Department of Urban Planning and Bureau of Community Planning. University of Illinois at Urbana-Champaign. June, 1970.



In general, only two points need to be made by way of comment on this aspect of the study, one regarding the handling of entries in the matrix, and the other regarding the point of view from which the summation is made. With respect to entries, there were three possibilities: (1) an agency or level of government collects the money which it spends; (2) an agency or level of government spends money which it receives from another agency or level of government; and (3) an agency or level of government spends money which it receives from another agency or level of government, which has in turn received the money from a third agency or level--the so-called "pass through." The first two types of entry did not present any problem. On pass throughs, we finally decided to show only the source of the funds, and the level or agency doing the actual spending, but to identify the latter with the letter S, i.e. a pass through from the state to the local government.

With respect to the point of view for the summation, there are two possibilities. One possibility would be to tabulate the consolidated or unduplicated expenditures by source of funds. The other possibility would be by the spending agencies. Table 2 presents the summary by source of funds, for two reasons. For purposes of this study, the most significant question was deemed to be what agency or level of government originates the funding for the various types of functions performed by government in Champaign County. In the second place, it is possible to obtain most of the relevant data for the other point of view from Tables 5 through 10 in Appendix A.



Some Problems in Using Available Data

Boundaries

One of the difficulties which we encountered frequently was overlapping boundaries. Several of the school districts and municipalities, for example, were located partly in Champaign County and partly in adjoining counties. Also, several of the state programs were operated on a multi-county basis. Our solution, in each case, was to split the data by estimate (either by ourselves, or with the assistance of persons familiar with the situation) and to include in our tabulations only that portion of the data attributable to Champaign County.

Fiscal Years

Another of our difficulties was the wide variation in fiscal years. While we have not checked specifically, it is possible that there is not a month in the year which does not mark the beginning or end of someone's fiscal year. We did not make any attempt to standardize the data, but used them as they came. It would, however, we believe, be desirable for many purposes if all agencies used the same fiscal year; and we recommend later on in this report that steps be taken to achieve this end.

Definitions

If further work is to be carried out along the lines explored in this study, it will also be necessary sooner or later to decide on the classifications desired, to define the various categories, and to standardize the annual report forms used by the various governmental units to provide the desired information. For example, the annual report form prescribed by the State Auditor for municipalities has an innocuous sounding classification entitled "commercial activities" (see Appendix F) which turns out, on further examination to be, at least from a



planning point of view, little short of breathtaking--operating airports, cemeteries, hospitals, homes, ports, slum clearance, and urban renewal! "Utilities" can include water, sewers, electricity and gas, as well as cemeteries and parking facilities, when revenue bonds are in effect. Otherwise, spending on sewers and parking will be found elsewhere, as well as cemeteries.

Our resources were too limited to go behind the readily available figures to straighten out their true significance. We had to take the data as we found them. But this is a problem which could be taken care of at the source, and we so recommend later on.

Fragmentation

We also found considerable difficulty in obtaining complete information on all relevant revenues and expenditures of given governmental units. The reports for the city of Champaign, for example, did not include revenues and expenditures of Burnham City Hospital, nor did the Champaign County audit reports include material on the County Housing Authority. The township reports for the years in which we were interested did not specify expenditures on general assistance--a deficiency which has since been corrected, and we encountered considerable difficulty in determining which townships had road districts and which did not, as well as how the road district funds were administered. Later on, we recommend that, in addition to standardizing fiscal years, and clarifying and defining functional classifications, steps should be taken to insure that reporting governmental units include in their annual financial reports full information on all functions over which they have jurisdiction.

Irrelevant Material

From an auditing point of view, all revenues and expenditures must be accounted for. However, from a planning point of view, certain items essential



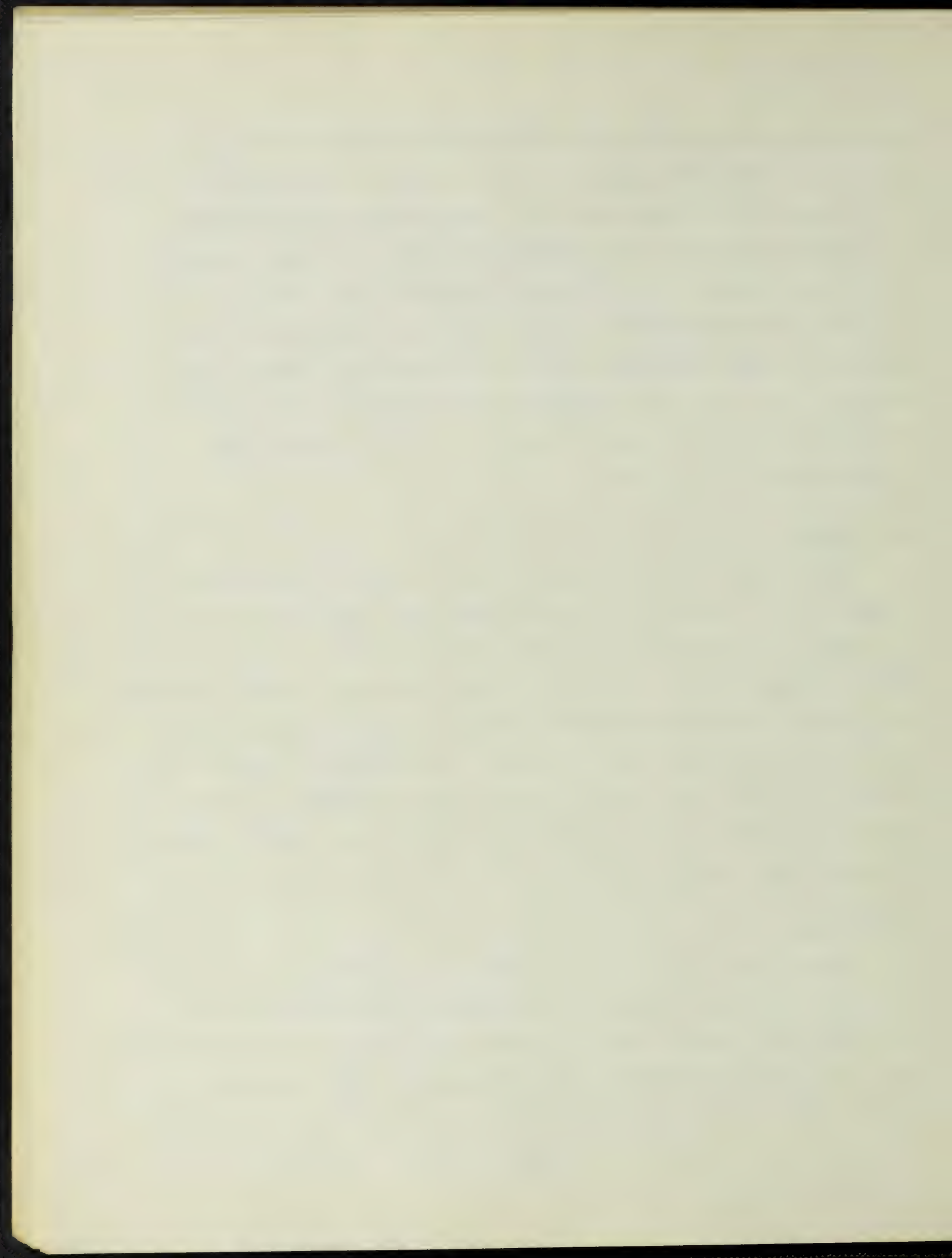
to an audit report have to be eliminated in order to avoid distorting the picture. The principal item referred to here is investment of cash balances in U. S. Treasury bills. When treasury bills are purchased, the only expenditure for purposes of this study is the agent's commission, not the total amount of the purchase, and when they fall due, the only income is the interest, not the face value of the matured bills. For this reason, and also because of our efforts to overcome the fragmentation referred to previously, where we used original sources rather than secondary materials, our figures tend to be higher than those of the annual budgets but lower than the audit reports of the governmental units in question.

Pass Throughs

Since this problem has already been alluded to, we will not go into much further detail. Principally, it involved Federal grants made to the state government, and reallocated by the state to local governments. In using the Federal Outlays reports in this context, we found it necessary to review the figures for Sangamon County and/or Springfield, since in many cases the Outlays report had not followed through on the reallocation. In most cases, we had to make a judgment to identify and/or determine the amount of pass throughs. This is a matter which should be verified, rather than assumed, but we lacked the resources to undertake such verification.

Verification

The above remarks lead to the next problem to be mentioned, which was one of our most troublesome, namely, verifying data drawn from secondary sources, especially in cases where there was no possibility of access to original records. In the cases of the city of Champaign and of Champaign County, for example,



where it appeared to us that the published data were not useful for our purposes, for whatever reason--lack of comparability from one year to another, inclusion of irrelevant material, etc.--we were able to secure original records and establish our own figures. But in the case of the data on federal outlays, this was not possible.

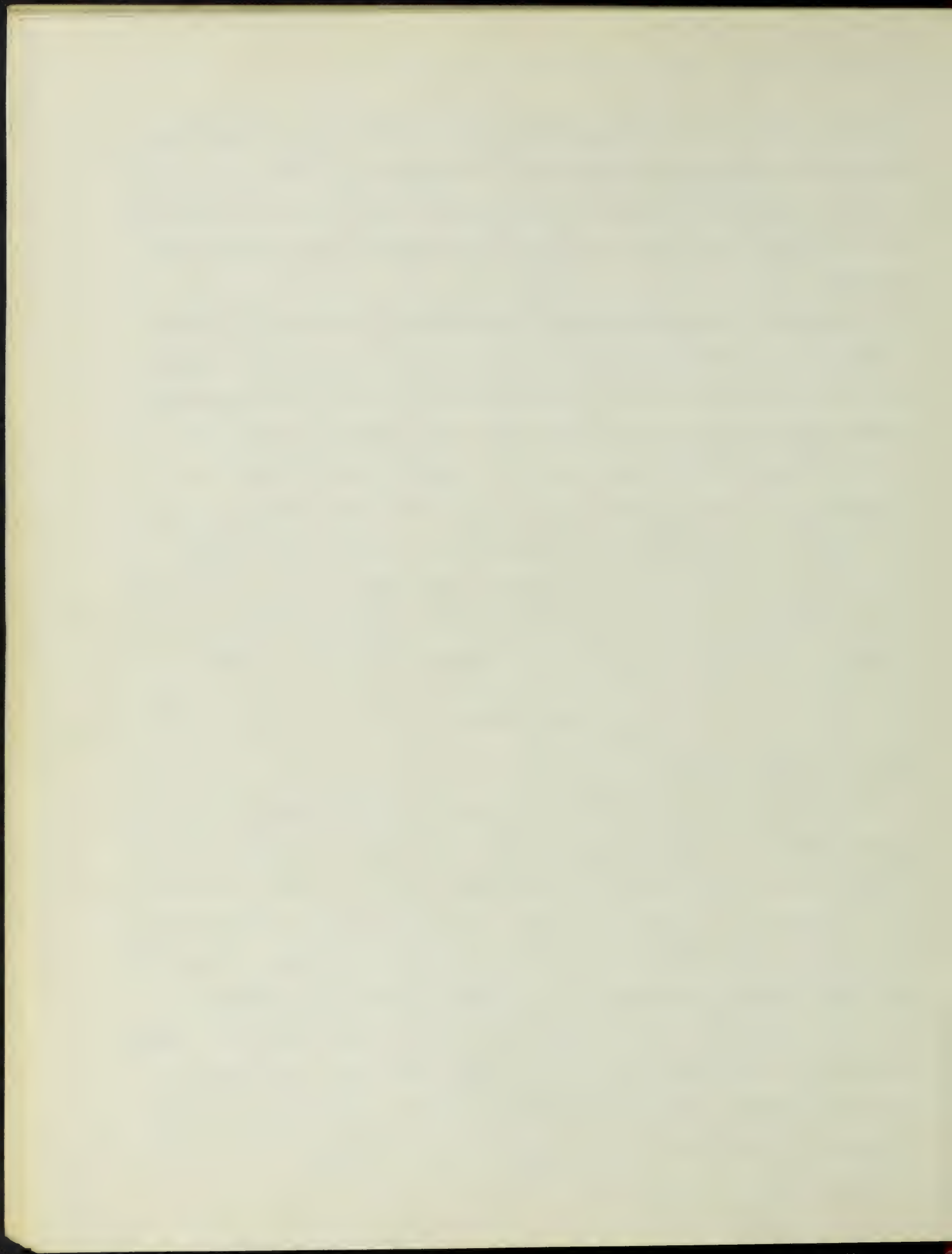
As has been indicated previously, we did attempt to backstop the Federal Outlays report as much as possible, in part by the use of other Federal reports, and in part by the use of local audit data on the receipt of Federal grant funds. However, this procedure was not always satisfactory. Sometimes, there was a close coincidence in the figures drawn from separate sources, and that was reassuring. But sometimes there was not, and in these cases, where necessary--i.e. where the divergent figure was from a verified source, we either used it, or at least entered in our summary worksheet a balancing item. This is the origin, for example, of the "Not Specified" item under Federal expenditures on elementary and secondary education shown in Appendix C and Working Paper 3.

Other Findings

Advisability of Time Series

Although our contract only called for the preparation of data for one year--1969--we have, in fact, put together data for four years, 1967 through 1970. Some data have subsequently been assembled, also, for 1971 and 1972. The fact that we were able to develop a time series can only be regarded as fortunate in the extreme. Had we not been able to do so, it is more than likely that many of the figures which we produced would have ultimately proved to be untenable.

As it turned out, putting together data for four years alerted us to numerous instances where there were gaps in the data, which needed to be filled, or where the data were at best not comparable, or at worst wrong, and which needed correction in either event.



There is also another reason that it is essential to have a time series, rather than data for a single year. One of the principal uses of these data, we hope, will be to make it possible to project potential revenue and expenditure patterns in an area as a basis for comprehensive area planning. For purposes of such projection, it is necessary to have several benchmarks, and knowledge of trends and relationships, as well as of exogenous factors which may operate to confirm or alter them, as the case may be. We believe that any other projects of this sort which may be instituted elsewhere should assume and provide for a time series, rather than data for a single year, and we so recommend in our concluding chapter.

Reconciliation of Figures

Earlier, we mentioned the desirability of using original records, rather than secondary sources, and to reinforce this point we have included in the appendix copies of the annual reporting forms to show the amount and kinds of information available. One of the principal reasons is that it is essential to be able to reconcile the data on revenues and expenditures in all relevant situations, and we find that we cannot do this with the available data which we have gathered from published sources. The inability to reconcile revenues and expenditures has, in turn, hampered some kinds of analytical efforts, especially those involving the use of residuals. When one is not able to explain the difference between revenues and expenditures, any figure purporting to be a residual may be not only meaningless but actually misleading. In future compilations of this sort, therefore, we believe that in all tables where it is relevant, additional lines should be included to show the reconciliation between receipts and expenditures, and that sources of data should be used which provide the necessary information.



CHAPTER 3

THE STUDY FINDINGS: SUBSTANTIVE

The preceding chapter has described the study findings from a methodological point of view. We turn now to a discussion of the substantive findings.

In order to maintain perspective, as well as to conserve space, the discussion is limited to the findings from a summary point of view. The principal points covered include descriptive comments on the population, economy, and public sector of the area; revenues originating in the area; spending in the area; significant relationships, both between revenues and expenditures and between Champaign County and the rest of the state and nation; and the major characteristics of community-serving expenditures.

Aspects of the Study Area

Population and Economy

Located in the cash-grain area of east central Illinois, Champaign County has an area of about one thousand square miles (Frontispiece). Its 1970 population was about 163,000 persons. Its personal income in 1970 amounted to \$641.3 million.

An examination of personal earnings by type and source, in comparison to the overall pattern for the country as a whole, indicates about what one would expect from casual impressions of the area, namely, that the county's economy is uniquely structured and hence atypical in many respects. As can be seen from Table 2, earnings from federal and state employment are very important, since Champaign County is the seat of the Urbana-Champaign campus of the

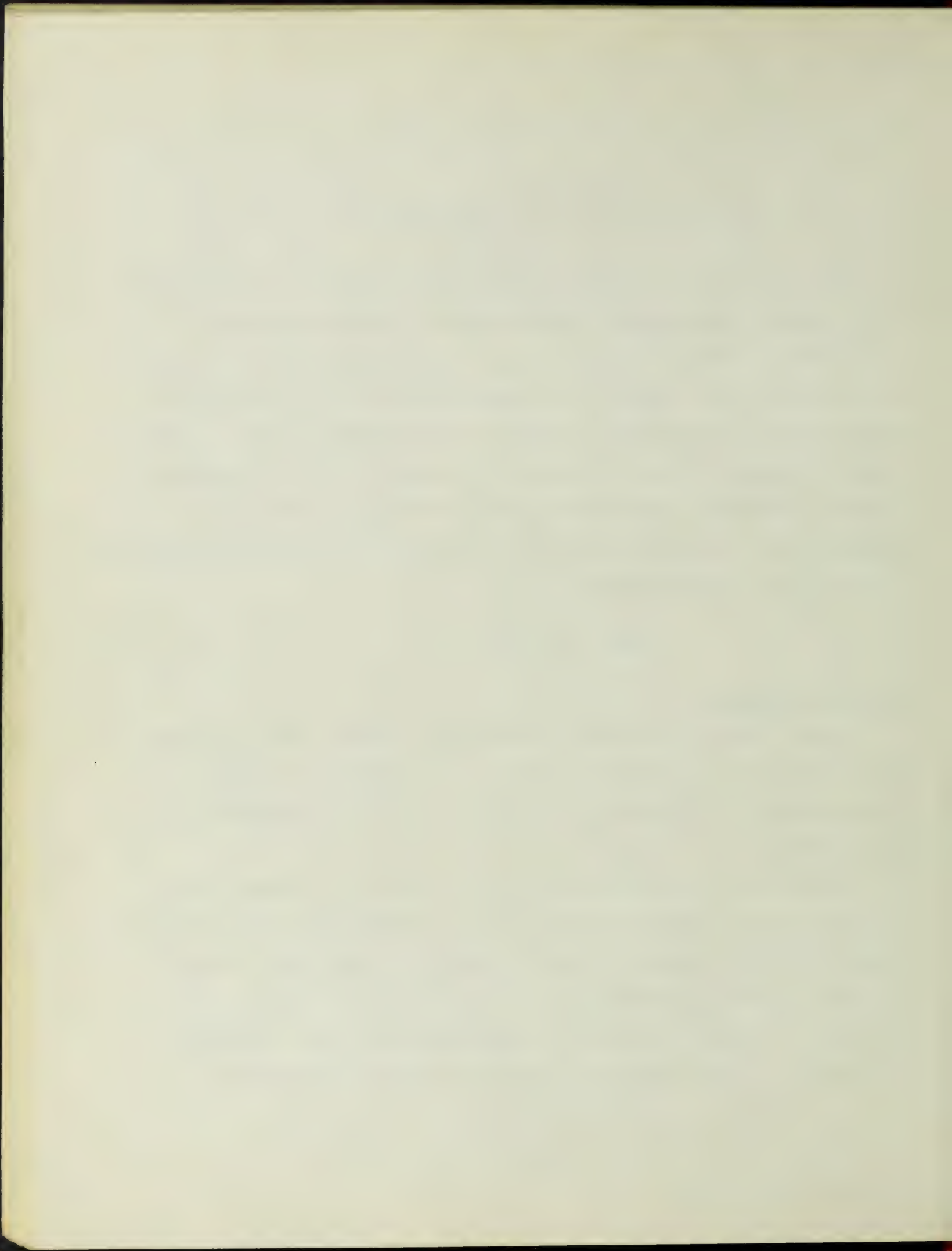


TABLE 2

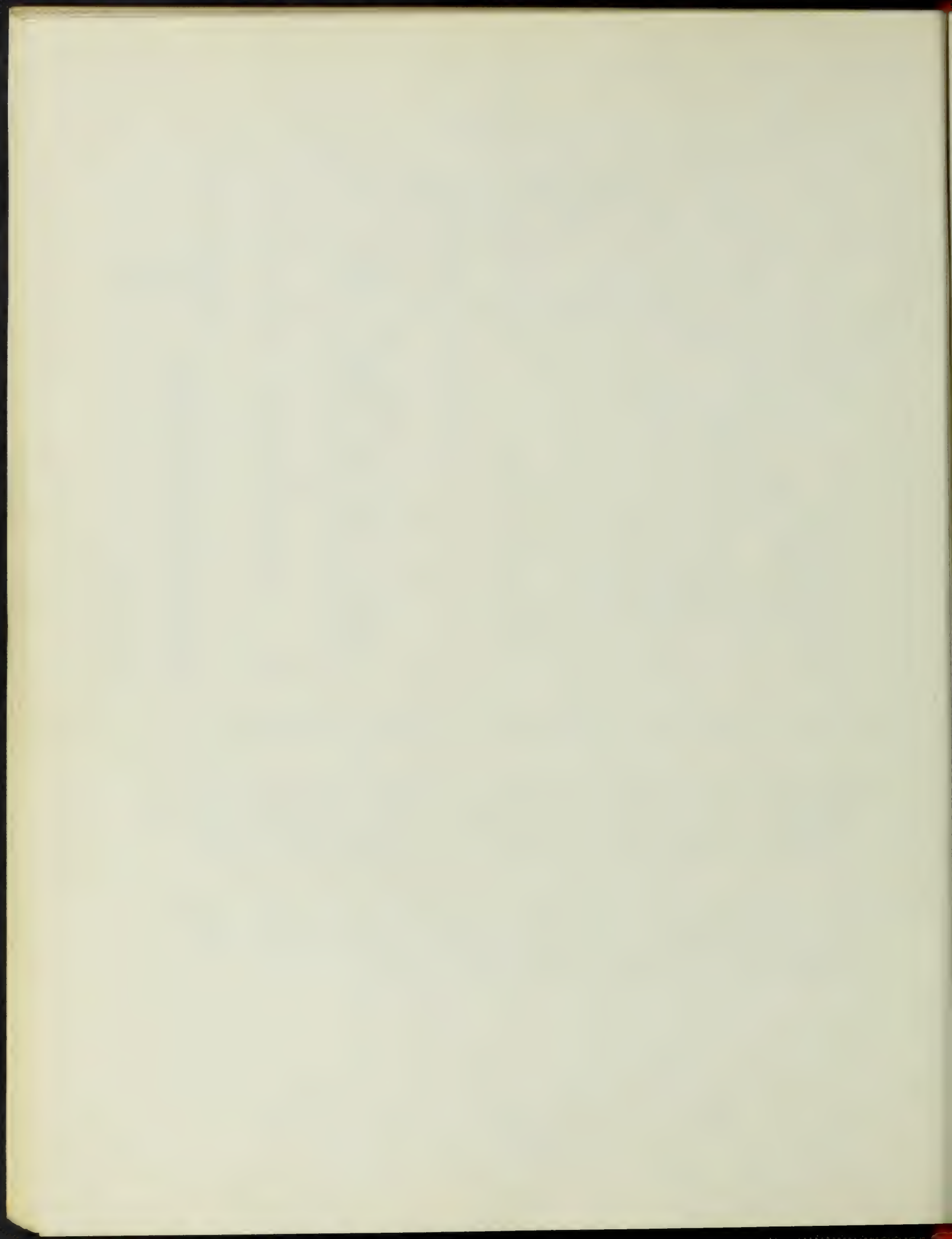
Personal Earnings by Broad Industrial Sector.^(a)
 Champaign County, Illinois.
 Fiscal Year 1970

Classification	Amount (\$000)	Location Quotient ^(b)
Total Personal Income	641,333	--
Total Earnings	508,080	--
Farm Earnings	15,677	1.0266
Total Non-Farm Earnings	492,403	.9992
Government Earnings	253,337	2.8217
Total Federal	98,942	2.7117
Federal Civilian	25,158	1.1000
Military	73,784	5.4382
State and Local	154,394	2.8943
Private Non-Farm Earnings	239,066	.5932
Manufacturing	42,559	.3019
Mining	624	.1154
Contract Construction	30,412	.9836
Trans., Comm., and Pub. Util.	18,789	.5226
Wholesale and Retail Trade	68,906	.8154
Finance, Insurance and Real Estate	10,858	.4084
Services	65,612	.8499
Other	1,306	.8966

Source: U. S. Department of Commerce, Regional Economics Information System.

(a) "Total personal income" is income received by persons from all sources (wages and salaries, other labor income, proprietor's income, property income, and transfer payments) less personal contributions for social insurance. "Earnings" excludes property income and transfer payments, but includes personal contributions for social security.

(b) The "location quotient" is based on the percentage relationship between earnings in Champaign County and in the United States as a whole. To devise it, the percentage of each category of personal earnings is divided by the county's percentage of total earnings.



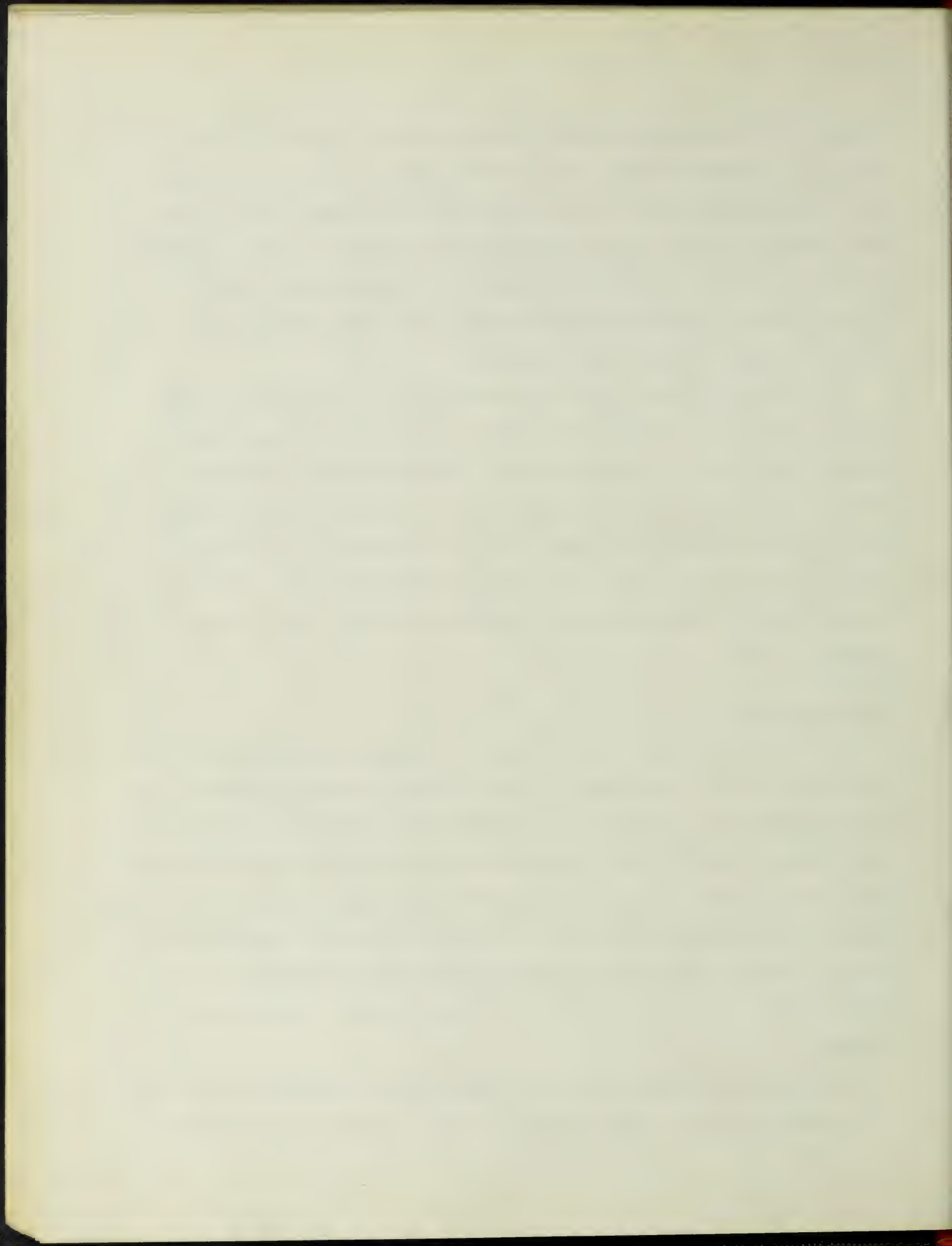
University of Illinois, and of Chanute Air Force Base at Rantoul. A number of state and federal regional offices are also located in the area. On the other hand, although there is some manufacturing in the county, there is less than might be expected, given the population and resources available. The same is true of such other activities as transportation, communication, public utilities, finance, insurance and real estate. Only trade and services, construction, and farming are about average.

These characteristics tend to affect the fiscal picture in various ways and make comparisons with other areas difficult. Per capita figures have a downward bias because of the exceptionally large institutional population. Corporate income taxes are relatively low, whereas some other kinds of revenues, such as current charges and earnings of auxiliary enterprises, are an unusually large proportion of the total. Also, because of the large public institutions located here, public spending exceeds revenues originating in the area by a substantial margin.

The Public Sector

Although, for purposes of this study, it is essential to have a perspective of the public sector in the county, it is difficult to develop any overview that is fully satisfying. At the state and federal levels, characterized by complex hierarchies administering multi-faceted collecting and spending activities, what one perceives to be an "agency" or a "program" may be largely a matter of personal choice. As indicated elsewhere in this report (see Appendix C and Working Paper #3), we counted at least 40 federal agencies involved in the administration of upwards of 75 programs in the county, and 30 state agencies administering 39 programs.

Even at the local level the task of identifying and describing the structure of government is not much easier, because of the number and variety of units



involved, some of which may be partly located in adjoining counties. Not all spending units at the local level have taxing powers, and in addition to the currently active units there are others which exist legally, but are dormant. According to our count, there were 192 units, including both general government and special districts, wholly or at least partly located in the county which were active between 1967 and 1970. They may be summarized as follows:

County	1
Municipalities	23
Townships	30
Township Road Districts	28
School Districts	27
Fire Protection Districts	16
Drainage Districts	60
Sanitary District	1
Public Health District	1
Park Districts	3
Forest Preserve District	1
Junior College District	1

Revenues and Expenditures in Perspective

Revenues

Estimates prepared for the study on how much revenue was collected each year, how much went to each level of government, and the several types of revenue involved are summarized in Table 3, and are presented in detail in Appendix A, Statistical Tables.

The amounts involved rose to a sizable \$283.7 million in 1970. As might be anticipated, aggregate collections were high--\$1,737 per capita, compared with a national per capita of \$1,642. Almost half of all revenue went to the federal government. About 35 percent went to the state government and 17 percent to local governments.

The structure of revenue sources seems to have been surprisingly stable during the four years, with taxes showing a little tendency to increase

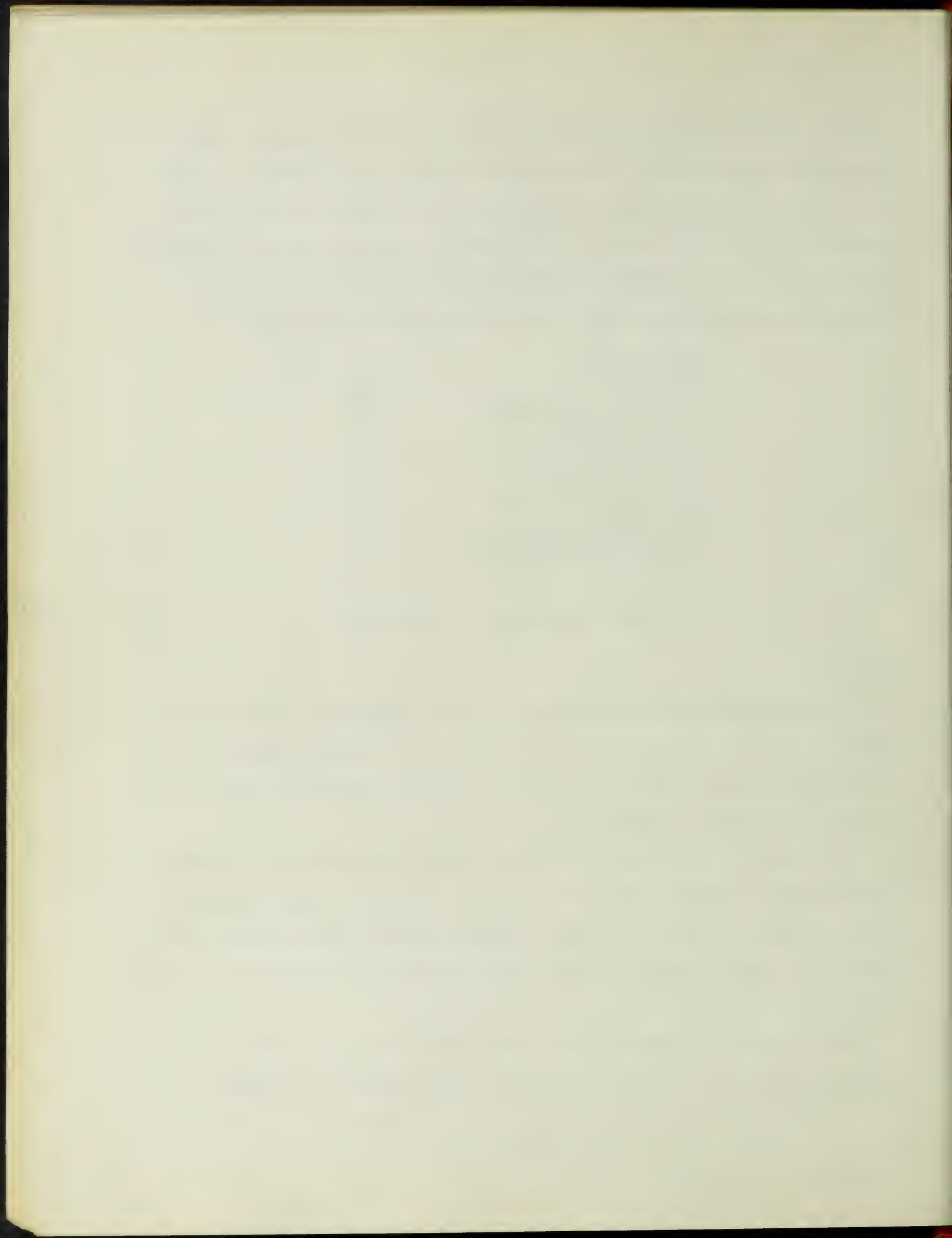
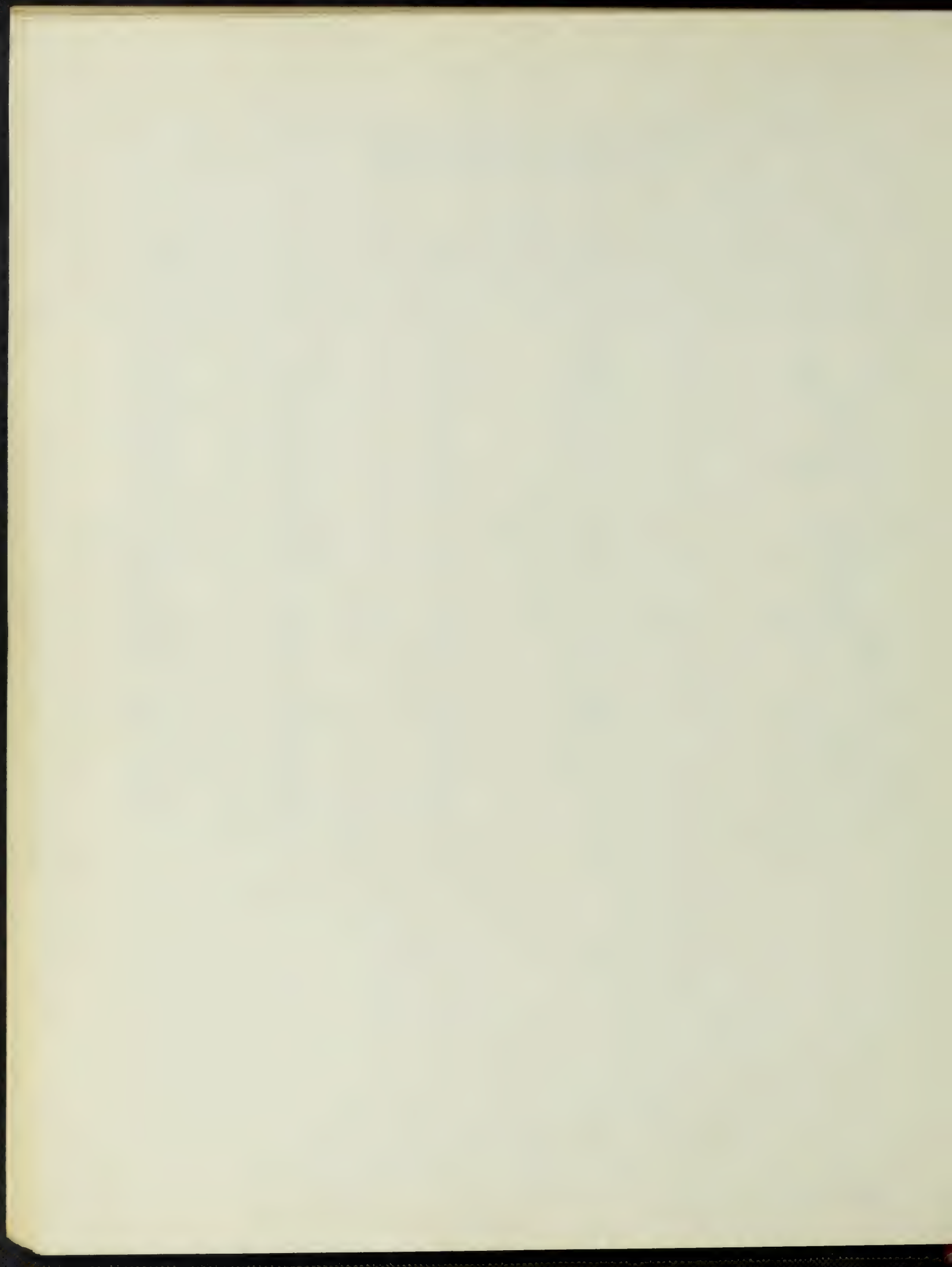


Table 3. Public Revenue Originating in Champaign County
by Level of Government and by Type
Fiscal 1967-70

(Millions of dollars)

Classification	1967	1968	1969	1970
All governments, total	216.8	224.0	260.1	283.7
Federal, total	114.0	112.5	134.0	138.8
Taxes, total	84.2	84.7	104.2	103.5
Income	68.2	68.7	86.6	86.1
Sales	12.9	12.8	14.3	13.9
Other	3.1	3.2	3.3	3.5
User charges	11.2	9.2	9.6	11.5
Trust funds	14.4	14.4	16.1	19.1
Other	4.2	4.2	4.1	4.7
State, total	65.5	71.7	78.8	97.8
Taxes, total	18.8	21.6	25.3	35.9
Sales	16.0	18.5	21.4	22.8
Income	--	--	--	8.4
Other	2.8	3.1	3.9	4.7
User charges	30.2	31.9	32.7	39.3
Trust funds	10.7	11.5	13.5	16.2
Other	5.8	6.6	7.4	6.4
Local, total	37.4	39.8	47.2	47.0
Taxes, total	22.3	25.4	27.2	28.9
Property	20.5	23.1	24.3	25.8
Other	1.9	2.2	2.8	3.0
User charges	9.0	9.2	8.4	12.2
Other	6.1	5.2	11.7	6.0



proportionately. It should be noted that the full effect of the state income tax does not show up in these figures. State income taxes were first collected in fiscal 1970 and only covered the last five months of calendar 1969.

Property taxes rose at about the same rate as all other taxes and provided about \$26 million in 1970--not quite a tenth of the total revenue of all kinds originating in the county.

Expenditures

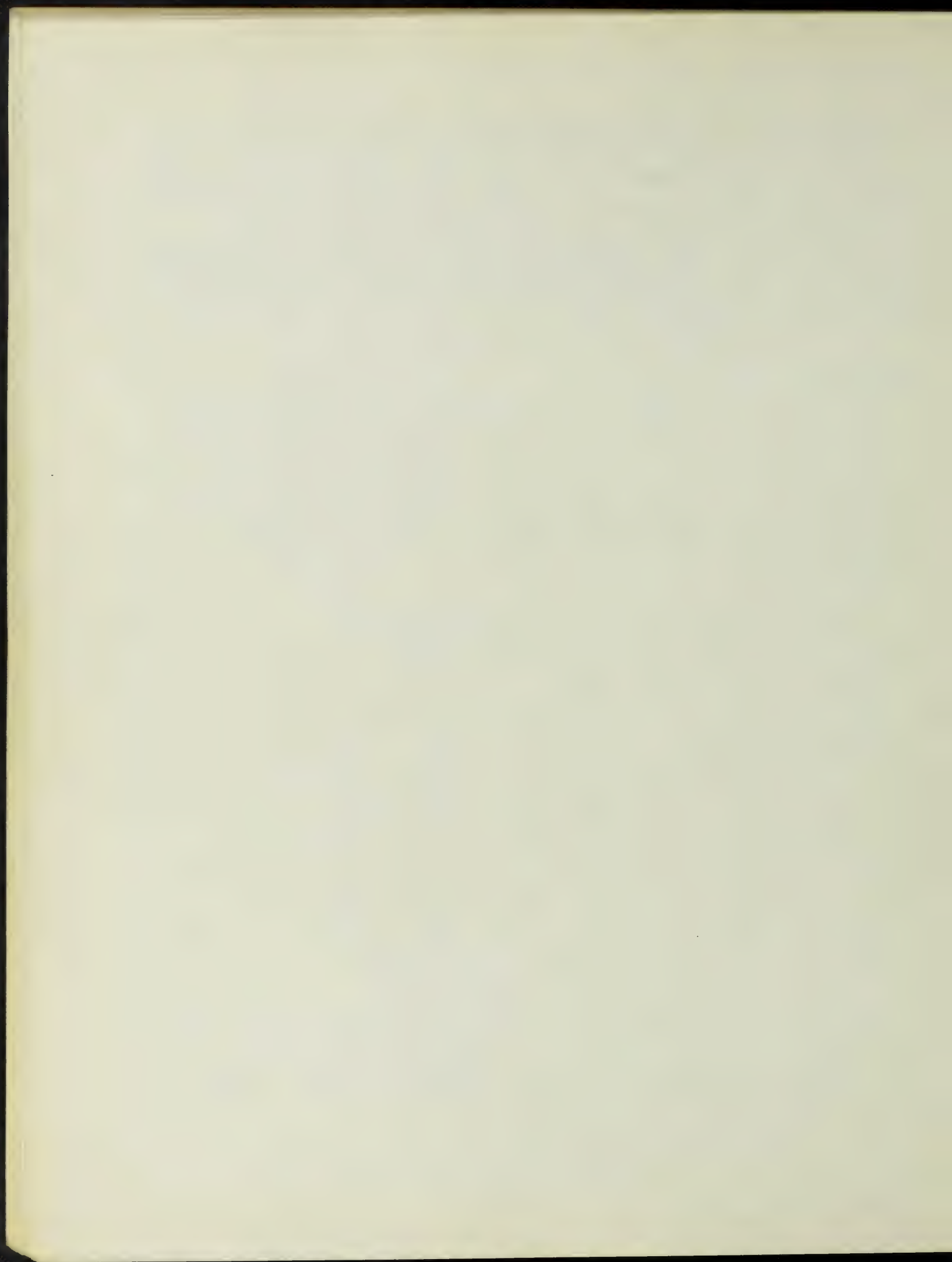
When all levels of government are considered, public spending in Champaign County is impressive--\$461.4 million in fiscal 1970 (Table 4). At about \$2,831 per capita, the level is decidedly above the corresponding national average of \$1,638 and confirms other indications identifying the area as a center of government activity.

Table 4. Public Spending in Champaign County
by Level of Government. Fiscal 1967-70

(Millions of Dollars)

Level of Government	1967	1968	1969	1970
Total	373.5	394.2	446.6	461.4
Federal	193.1	195.8	228.5	221.5
State	140.1	155.3	170.0	195.6
Local	40.3	43.2	48.1	44.3

Aggregate spending has also grown rapidly in recent years. Between 1967 and 1970, the increase was approximately \$88 million, or 23.5 percent. However, this rate was below the rate of growth for the country as a whole. Had the



national growth rate of 29 percent prevailed here, 1970 expenditures would have been about \$20 million higher.

By far the principal impetus to the growth of spending in the county came from the state government, as can be seen from the following summary of annual net changes (millions of dollars):

	<u>Three-year total</u>	<u>1967 to 1968</u>	<u>1968 to 1969</u>	<u>1969 to 1970</u>
Total	87.9	20.7	52.4	14.8
Federal	28.4	2.7	32.7	-7.0
State	55.5	15.2	14.7	25.6
Local	4.0	2.9	4.9	-3.8

The increases at the state level were both sustained and substantial, and they accounted for nearly two-thirds of the total. Both local and federal spending, on the other hand, fluctuated from year to year. These contrasting movements are shown graphically in Figure 1.

Revenue-Expenditure Relationships

As previously noted, the relationship between revenues and expenditures in the county is distorted by the location here of large institutions such as the University of Illinois, and Chanute Air Force Base. In an effort to eliminate this distortion, expenditures have been divided into two categories--those which serve the state or nation, on the one hand, and those which serve the community, on the other, and the funding for each observed separately. In addition to these major institutions, the state- or nation-serving category included a few other items, such as interstate highways; interest on the national debt; university research funded by the Department of Defense; and the state-funded water, geological and natural history surveys located on the U. of I. campus.

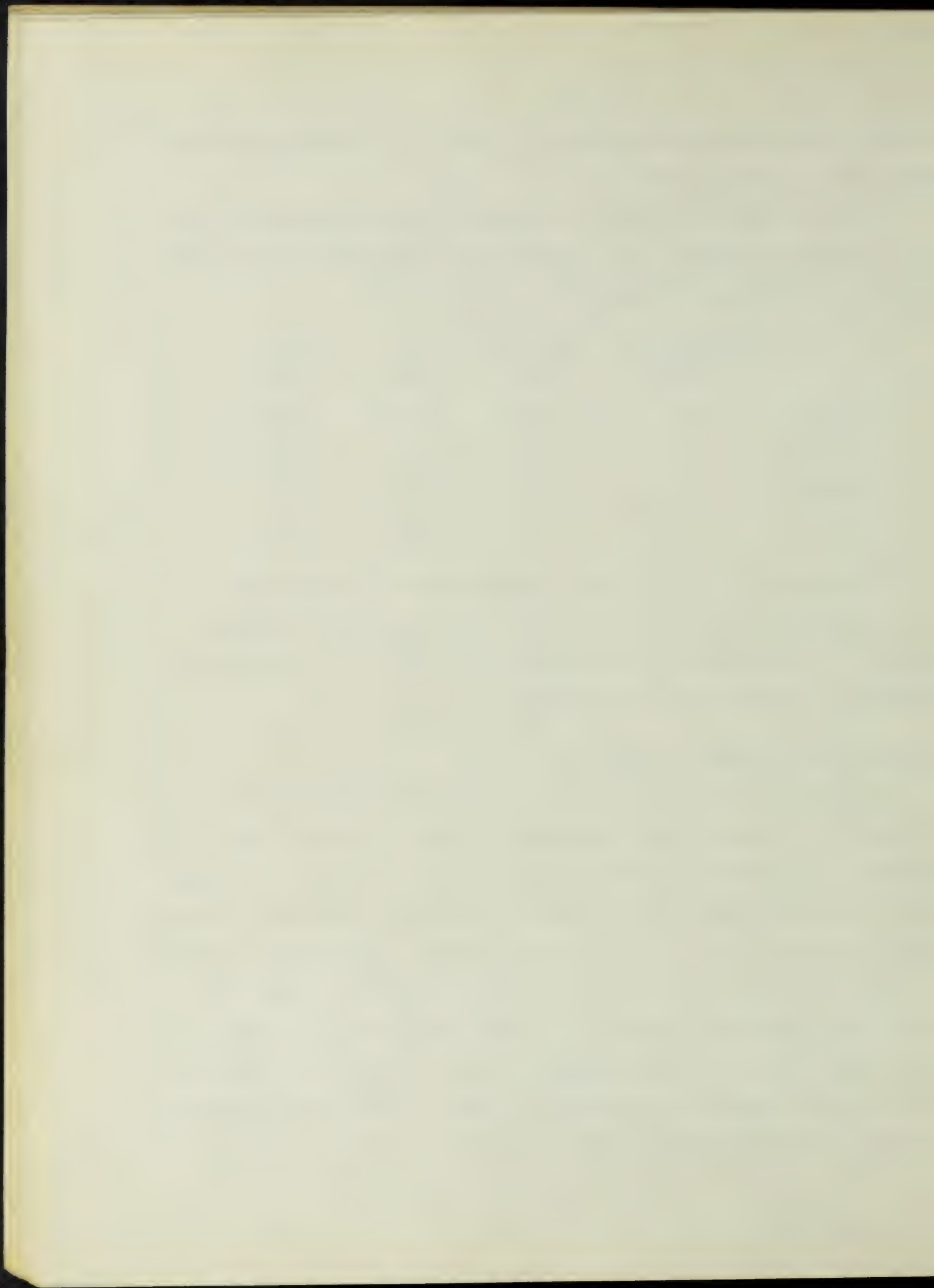
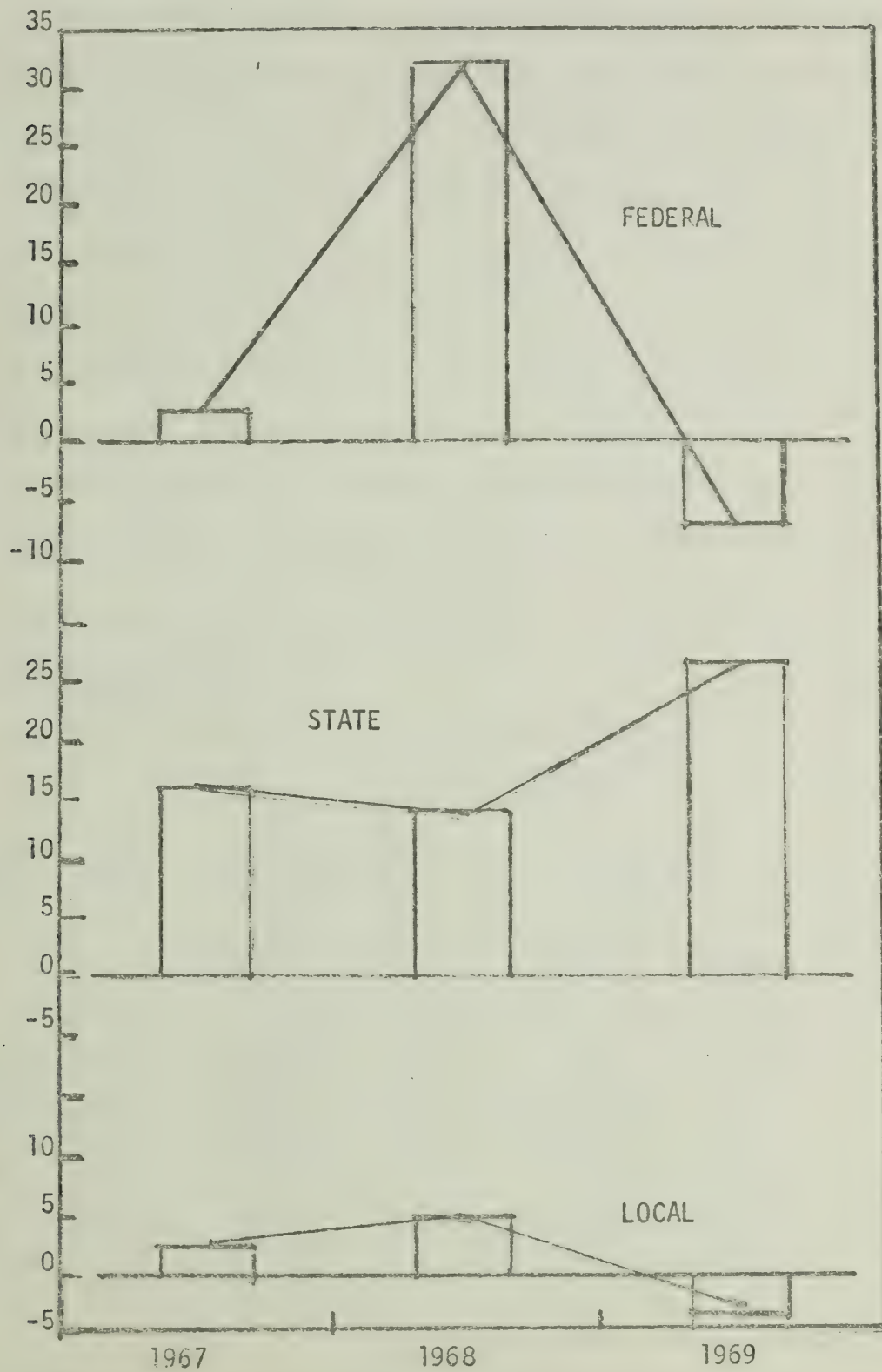
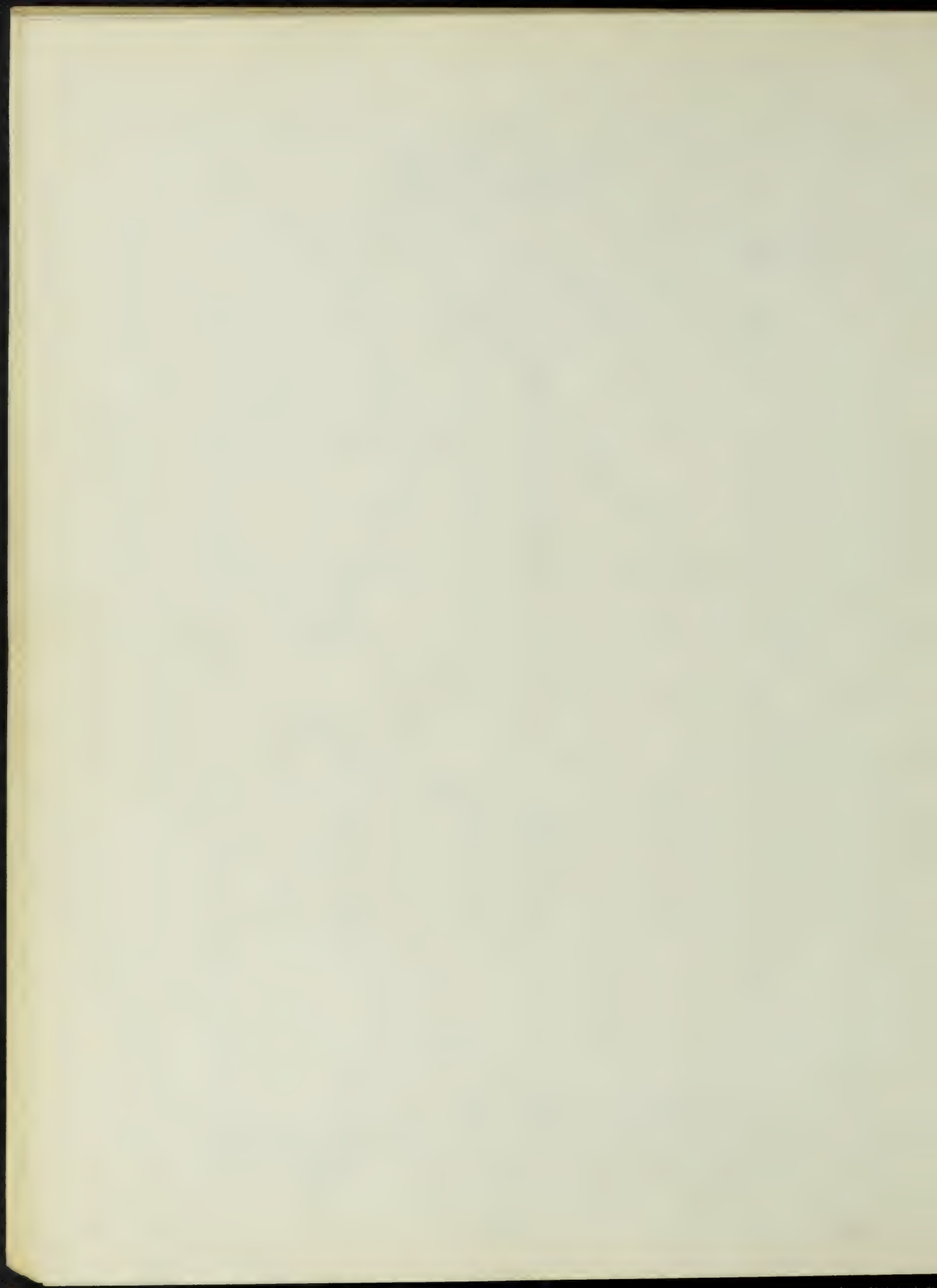


Figure 1

NET CHANGE IN SPENDING
BY FISCAL YEARS AND
LEVEL OF GOVERNMENT

Millions of
Dollars





Expenditures for these activities constituted from 70 to 75 percent of the total in the area during the period understudy, although the community-serving activities constituted a rising portion of the total (Table 5 and Figure 2). Furthermore, as might be expected, for the one year which is examined here in detail, namely, 1970, for all practical purposes the state- and nation-serving activities were financed exclusively by the state and federal governments (Table 6).

If, now, we make the assumption that it is reasonable to compare revenues originating in the area to expenditures made in the area by all levels of government for community-serving purposes, several additional interesting observations emerge from Table 6. In the first place, as of 1970, the \$133.6 million of expenditures for community purposes were divided almost evenly among all three levels: federal, state, and local. In the second place, revenues originating in the area exceeded spending for community-serving activities by a considerable margin--\$110.9 million, or 45.4 percent. The excess of revenues over expenditures

Table 5. Public Spending by Area Served. Fiscal 1967-1970.
(Dollars in Millions)

Fiscal year	All areas	Area served			
		State or nation		Community	
		Amount	Percent	Amount	Percent
1967	373.5	281.5	75.4	92.0	24.6
1968	394.2	285.1	72.3	109.1	27.7
1969	446.6	319.8	71.6	126.8	28.4
1970	461.4	327.7	71.0	133.6	29.0

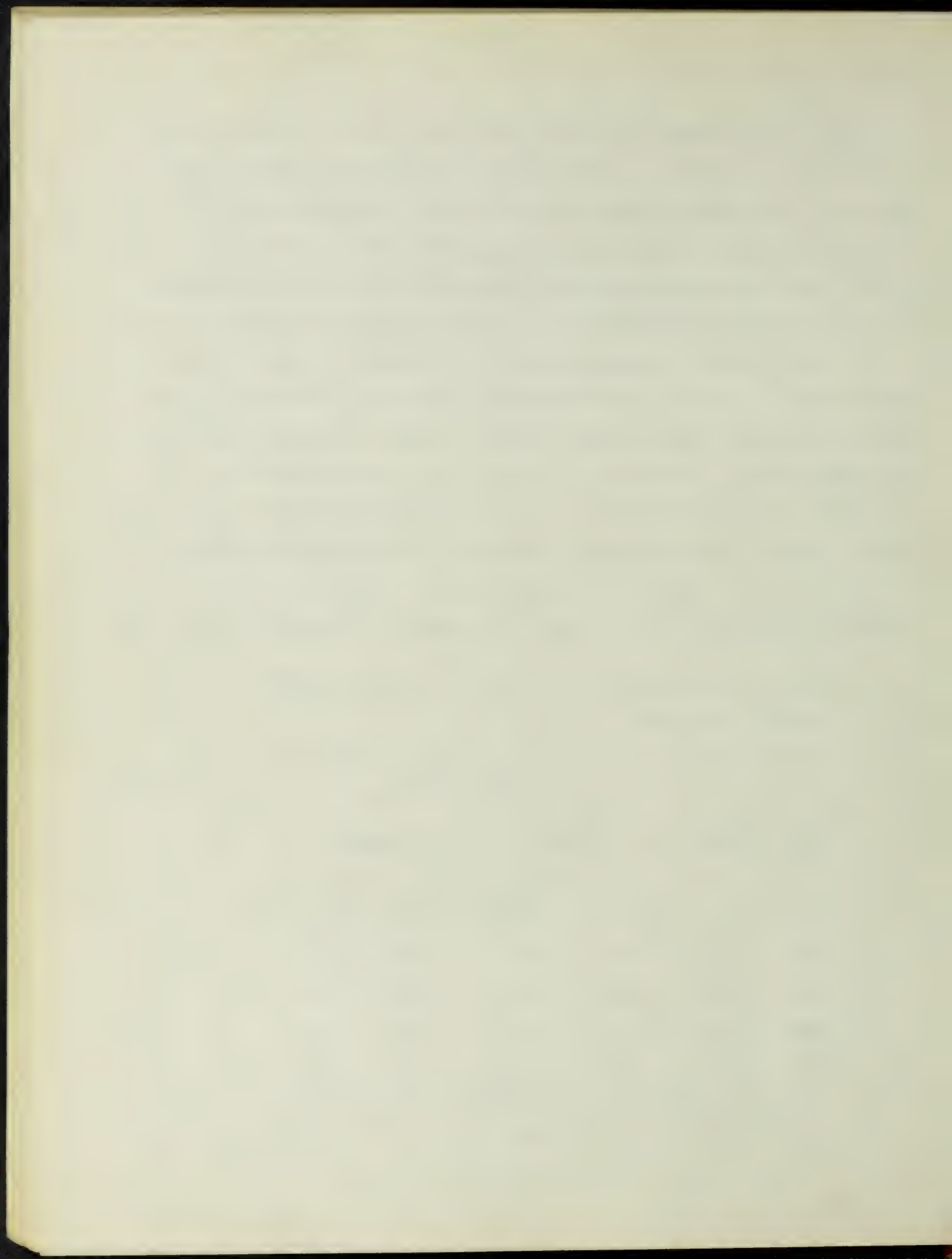
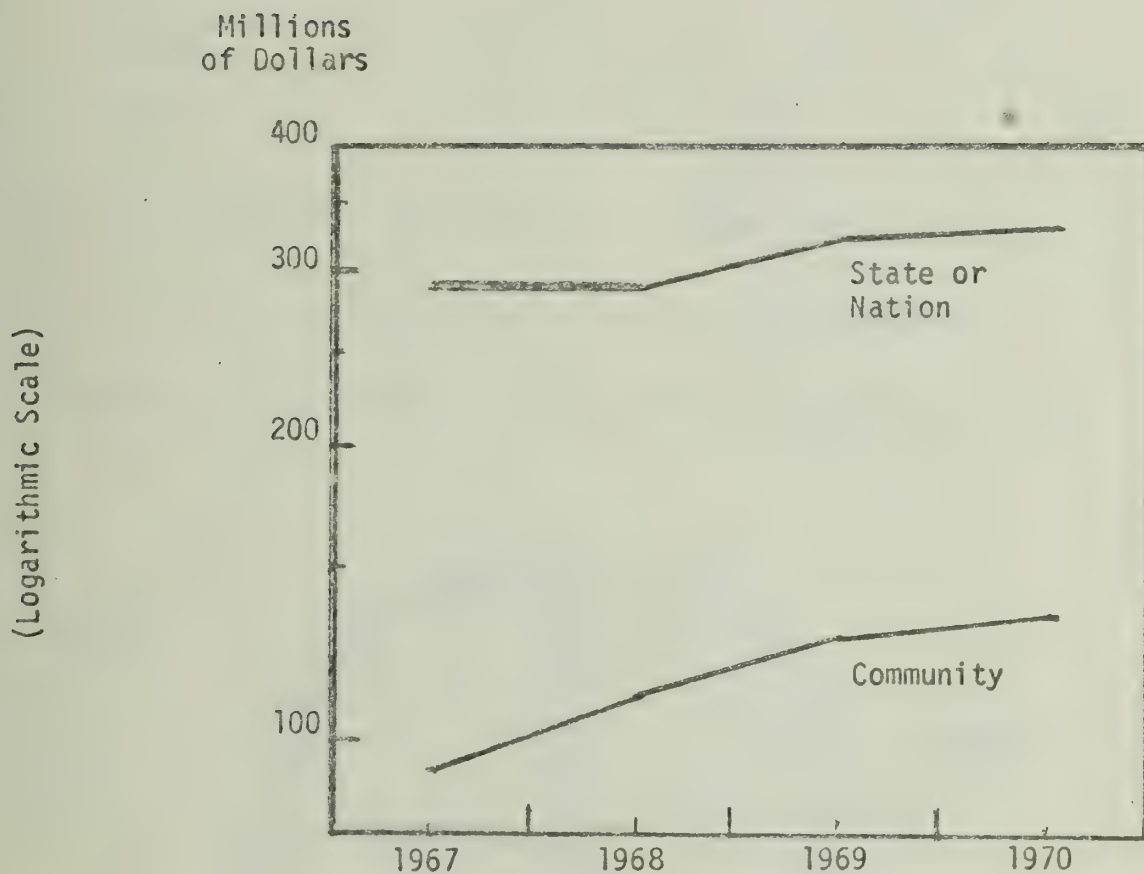
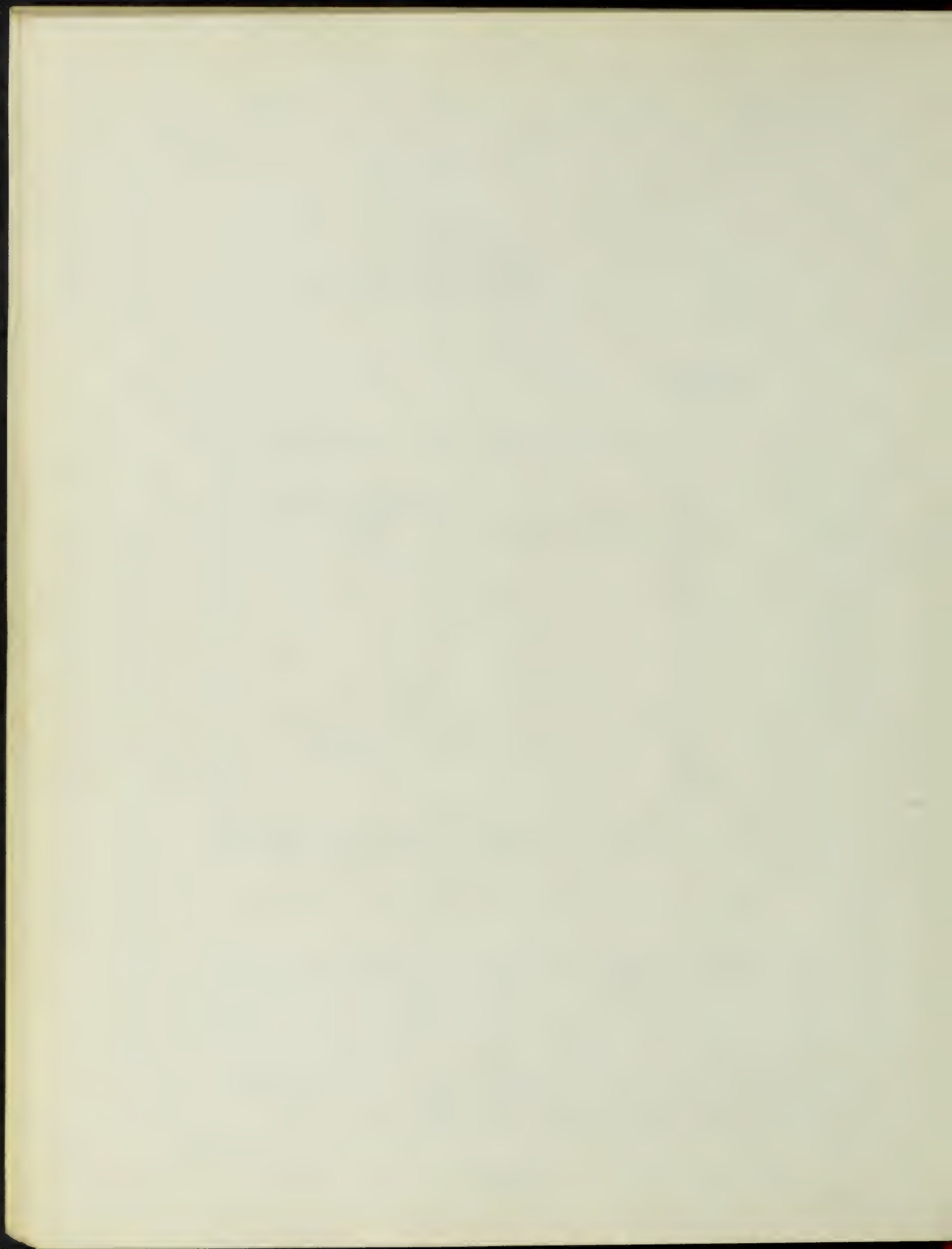


FIGURE 2

AREA SERVED BY
PUBLIC SPENDING



was, however, unevenly divided. Whereas federal expenditures in the county were \$45.5 million, federal collections were \$138.8 million, leaving \$93.3 million, or more than two-thirds, to be spent elsewhere. On the other hand, three-fourths of the state collections were spent in the county, leaving only a fourth (\$14.8 million) to be spent elsewhere in the state.

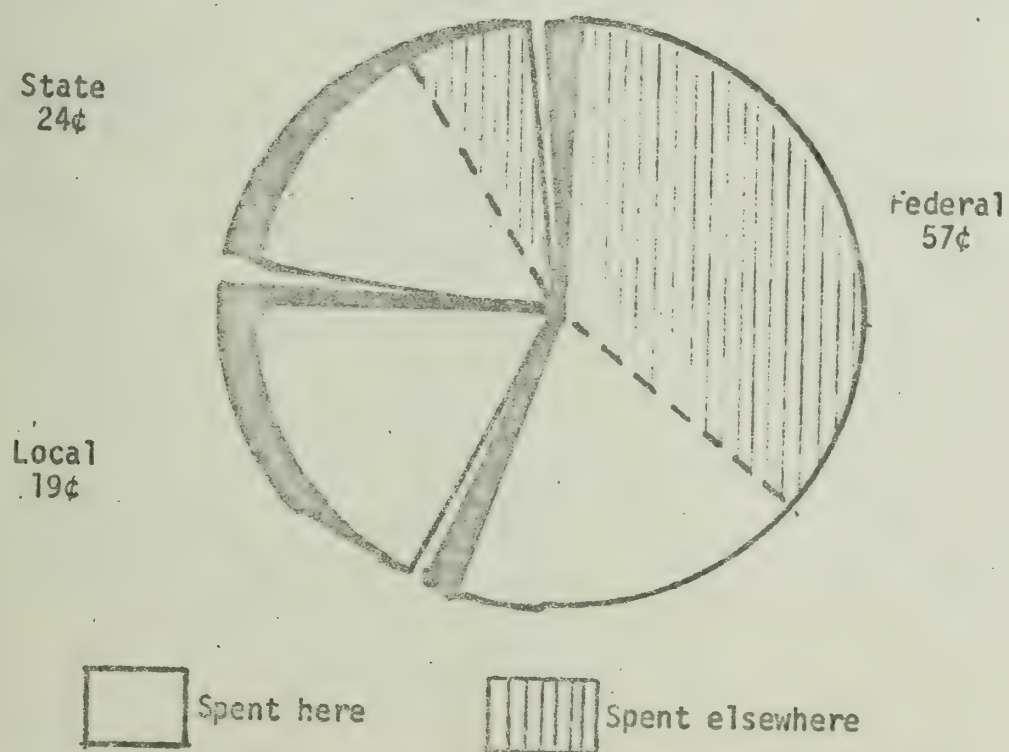


A simple way to visualize these relationships is to express them in terms of the distribution of the Champaign County public dollar. In cents per dollar, the figures are as follows:

	<u>Total Collected</u>	<u>Stays in Community</u>	<u>Leaves the Community</u>
Total	1.00	.56	.44
Federal	.57	.19	.38
State	.24	.18	.06
Local	.19	.19	--

In terms of graphics, the picture is as shown in Figure 3.

Figure 3. Distribution of the Champaign County Public Dollar



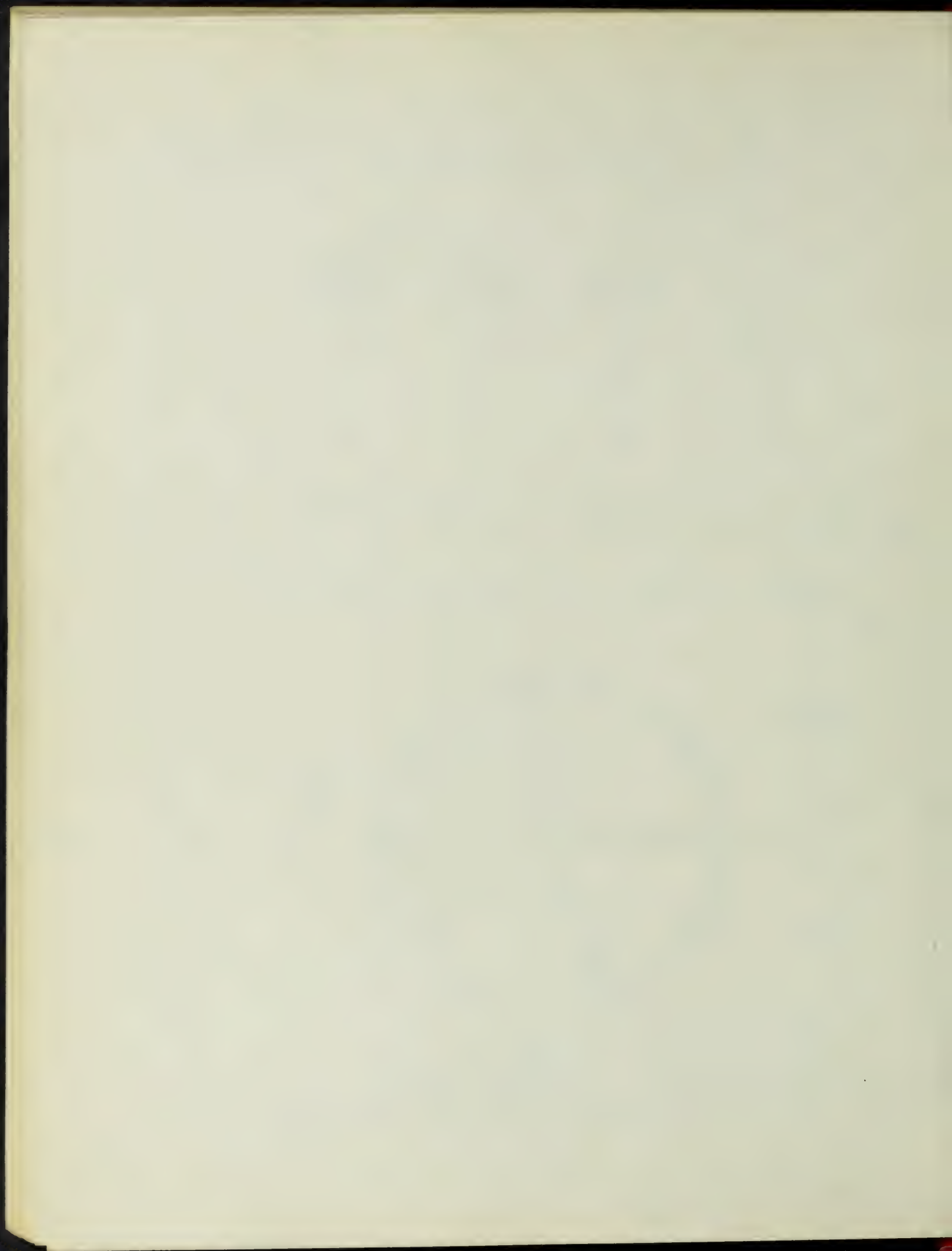
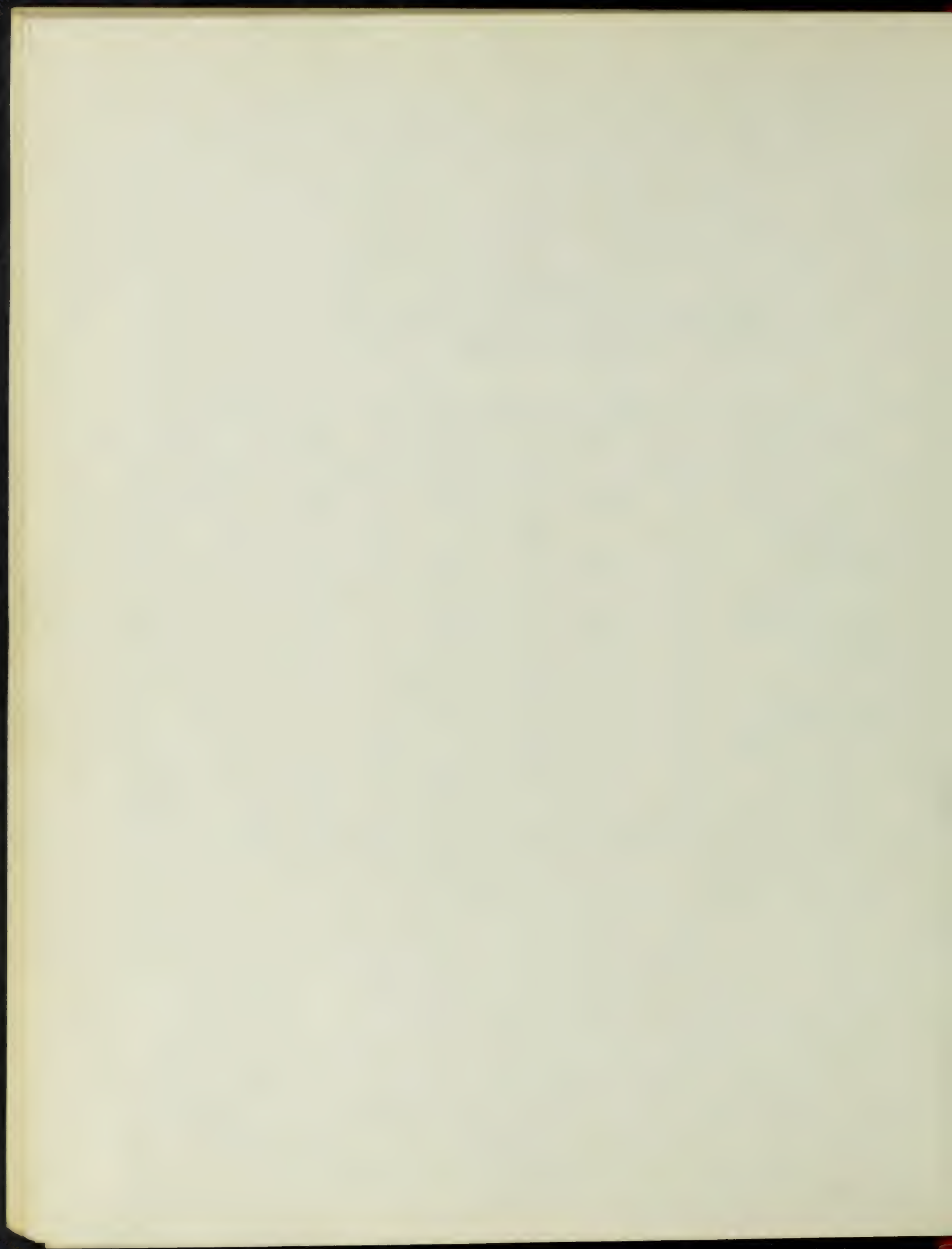


Table 6

Selected Revenue - Expenditure Relationships
Fiscal 1967-1970

(Dollars in Millions)

Classification	Total	Federal	State	Local
Total Expenditures	\$461.4	\$221.5	\$195.7	\$44.3
Less: State- or Nation-Serving Activities	327.7	175.6	151.8	.2
Equals: Community- Serving Activities	133.6	45.5	43.9	44.3
Total Revenues	244.5	138.8	58.7	47.0
Excess of Revenues over Community- Serving Activities:				
Amount	110.9	93.3	14.8	2.7
Percent	45.4	67.2	25.2	5.7



A Closer View of Community-Serving Activities

Detailed data on expenditures for community-serving activities are presented in Table 7. As might be expected, the activity spectrum is very broad, especially when the functions of all levels of government are brought under review. Obviously, it takes a great many kinds of public activities to make a community tick.

A closer examination of the expenditure data also reveals interesting, and to some extent, surprising differences, both in the relative emphasis accorded to the various functions and in the spending patterns of the three levels of government.

From a functional point of view, per capita expenditures were highest for income support and education, with transportation and communication coming in third. Many types of spending appear surprisingly low, such as law enforcement and the administration of justice; housing and urban renewal; and cultural activities. In terms of size, the per capita figures in Table 7 may be arranged as follows:

Income Support	\$266
Education	234
Transportation and Communication	98
Health	56
Economic Stabilization	43
Law Enforcement and Administration of Justice	27
General Administration	25
Environmental Protection	20
Provision of Utilities	15
Community Development	15
Recreation	10
Housing and Urban Renewal	8
Cultural Activities	3

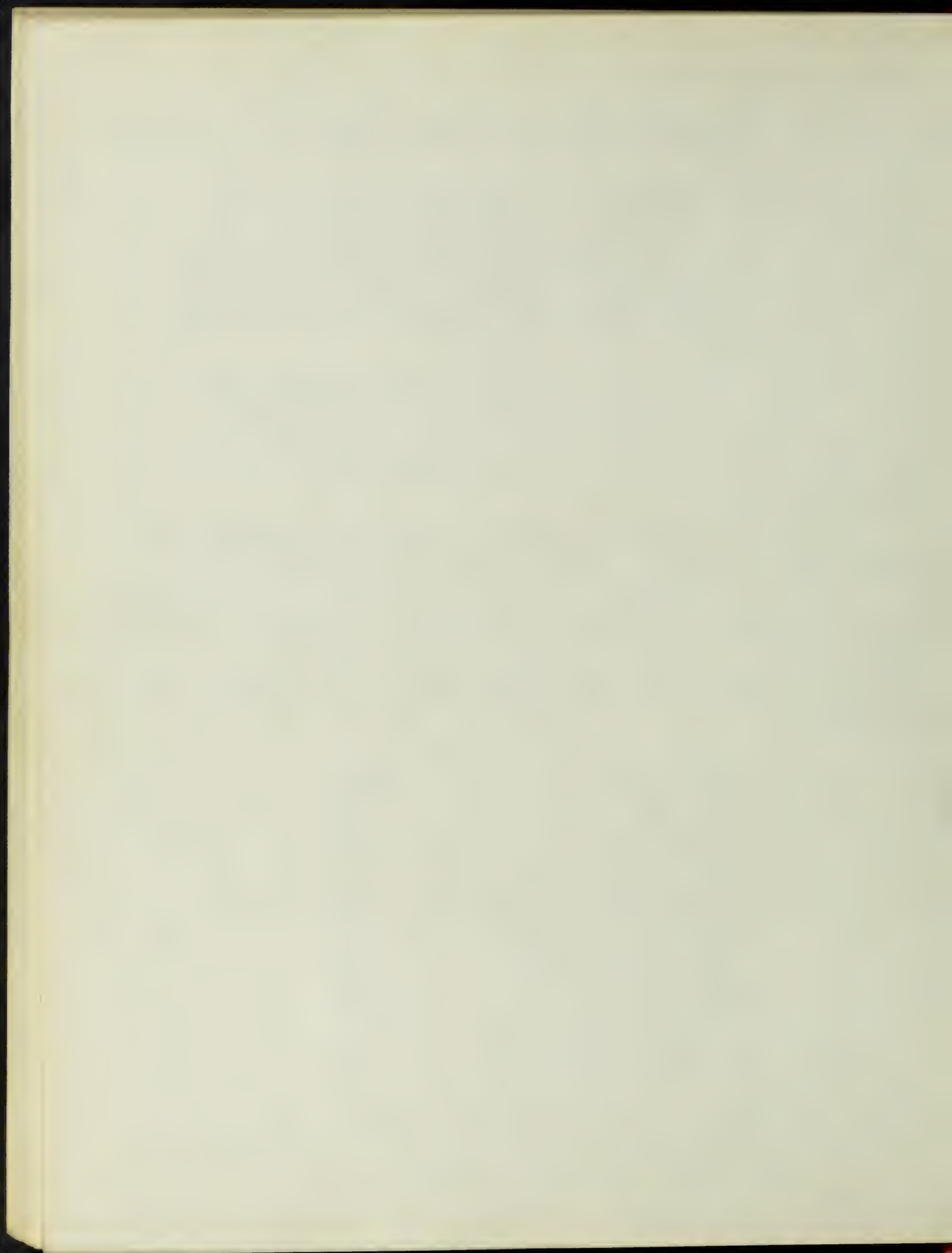
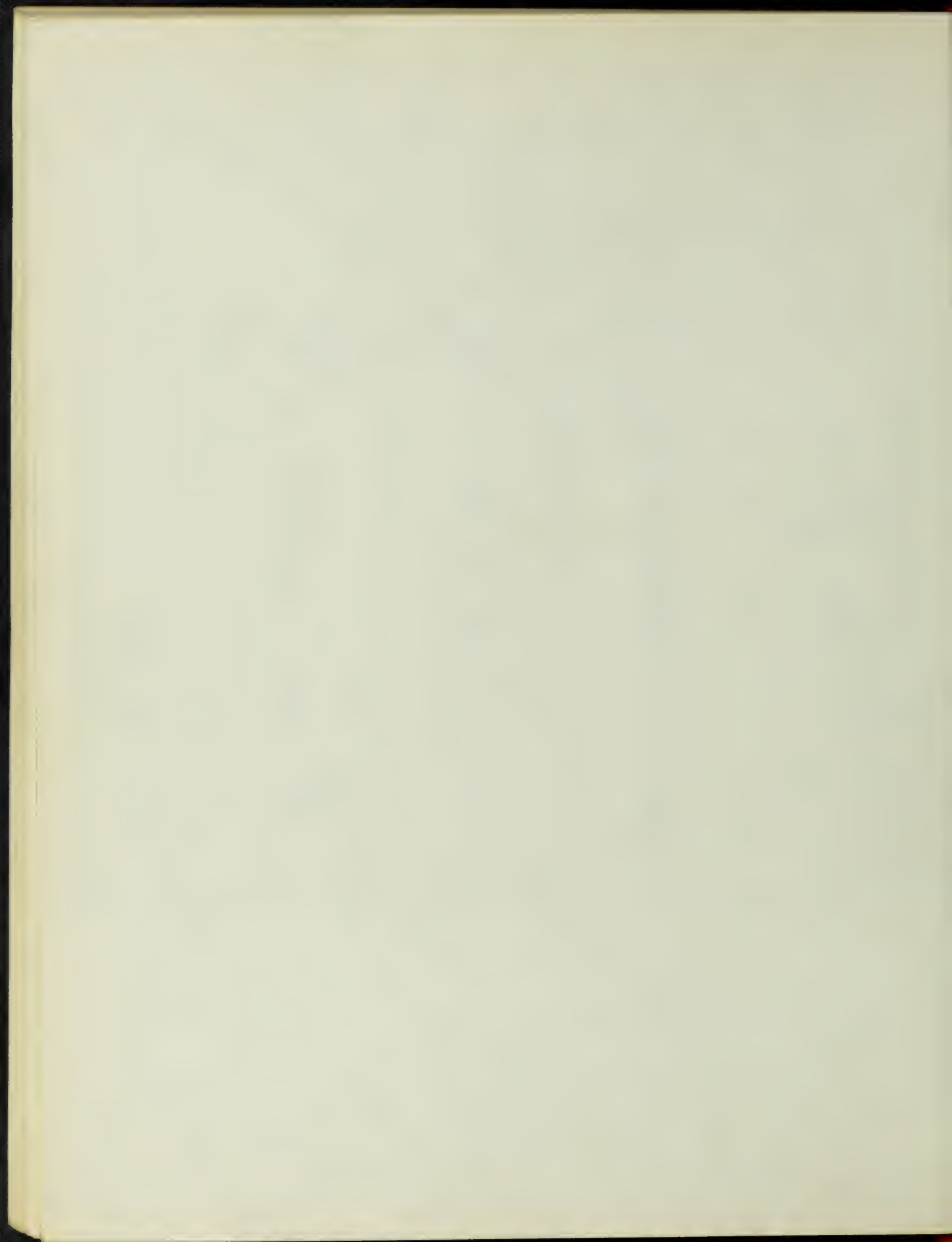


TABLE 7

Public Spending on Community-Serving Functions, by Source of Funds
Fiscal 1970

(Thousands of Dollars)

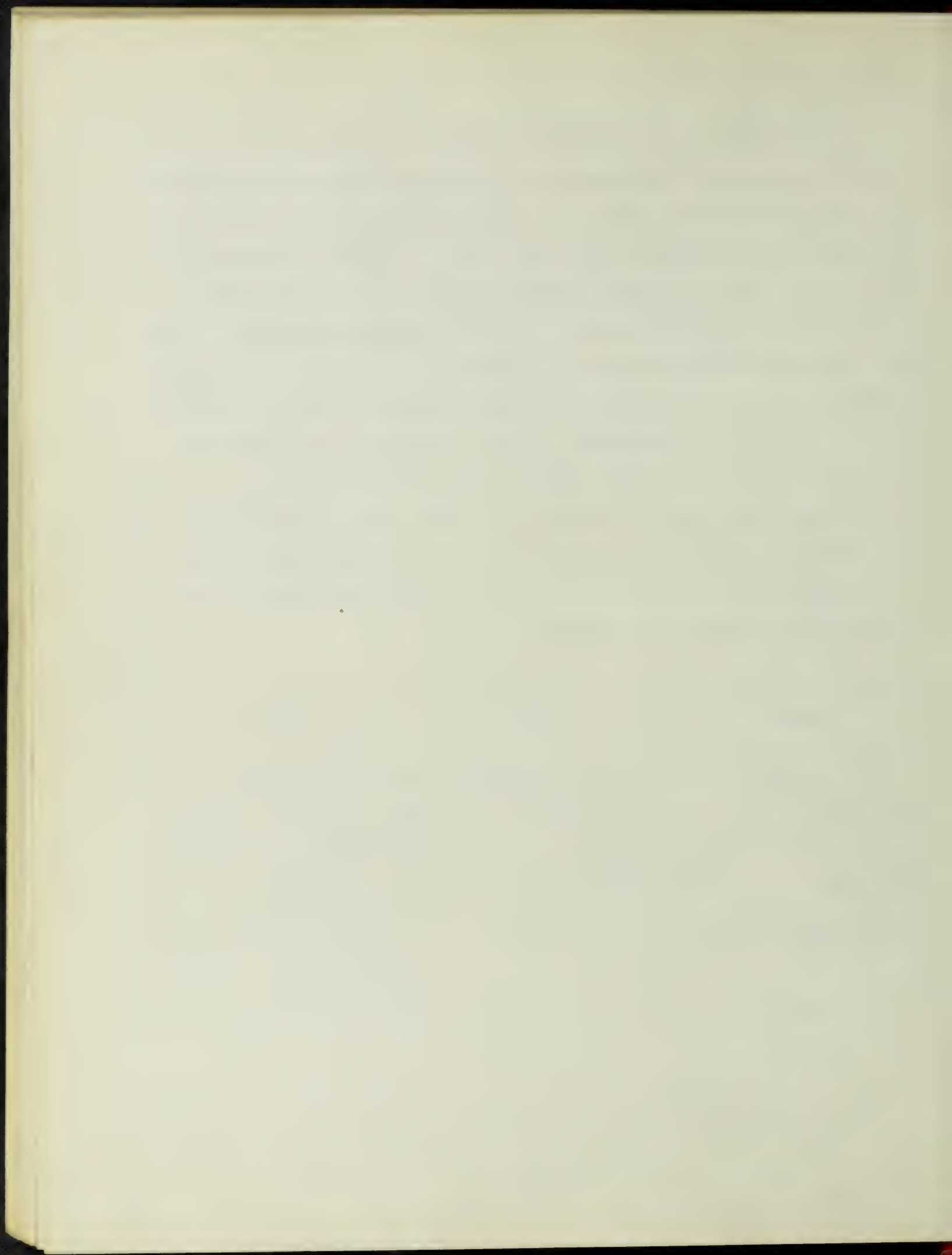
Classification	All Governments		Federal		State		Local
	Total	Per capita	Direct spending	Loans and grants	Direct spending	Loans and grants	
All functions	133,648	820	36,234	9,239	27,769	16,132	44,274
Human resource development	95,313	585	22,059	7,930	22,546	14,235	28,543
Housing	234	1	--	--	--	--	234
Education	37,910	234	510	2,520	450	14,203	20,227
Elementary and secondary	33,517	206	--	2,480	--	13,090	17,947
Junior college	3,187	20	--	40	--	1,113	2,034
Other	1,206	7	510	--	450	--	246
Health	9,136	56	--	1,455	2,375	32	5,274
Economic opportunity	393	2	--	393	--	--	--
Income support	43,414	266	21,537	2,422	18,494	--	961
Retirement benefits	26,322	161	18,977	--	7,345	--	--
Employer contributions	6,501	40	--	158	5,510	--	833
Unemployment compensation	4,573	28	--	315	4,258	--	--
Welfare	3,366	21	--	1,949	1,289	--	128
Others	2,652	16	2,560	--	92	--	--
Recreation	1,604	10	--	26	--	--	1,578
Cultural activities	562	3	--	22	271	--	269
Community development	2,060	13	12	1,092	956	--	--
Environmental protection	4,365	27	601	1,223	--	--	2,541
Natural environment	3,305	20	601	534	--	--	2,170
Agricultural land	1,048	6	575	301	--	--	172
Other	2,257	14	26	233	--	--	1,993
Man-made physical environment	1,060	7	--	689	--	--	371
Personal and societal security	4,464	27	--	86	735	180	3,463
National defense	56	--	--	10	46	--	--
Law enforcement	2,968	18	--	17	483	180	2,229
Fire protection	1,190	7	--	--	15	--	1,175
Traffic safety	250	2	--	59	191	--	--
Economic development	9,386	58	6,978	--	--	--	2,409
Movement of people, goods and messages	15,917	98	5,944	--	4,374	1,711	3,828
Transportation	10,433	64	460	--	4,374	1,711	3,828
Street and highway construction	9,973	61	--	--	4,374	1,711	3,828
Other	460	3	460	--	--	--	--
Communication	5,484	34	5,484	--	--	--	--
Government administration	4,140	25	652	--	114	6	3,368
Not specified	63	--	--	--	--	--	63



In connection with the above figures, it should be remembered that relative volume of expenditure is not necessarily a good test of the significance accorded to a particular function. Unfortunately, we did not have either the time or the resources to develop more sensitive norms. Also, it should be remembered that the atypical nature of the area here again distorts per capita measurements. In the case of security, for example, both the University and Chanute Air Force Base provide their own police and fire protection, as they do in certain other functional areas, such as health and housing. However, it was not feasible to try to redistribute the expenditures of these institutions to our functional categories and, in the case of Chanute, the data were not available.

The contrasting activity patterns of the three levels of government can be seen clearly in the following tabulation of per capita expenditures by function for each level. The figures are sufficiently self-explanatory that they are presented here without further comment.

Federal		State		Local	
Social Security, Welfare, etc.	\$147	Retirement Benefits	\$113	Public Schools and Junior College	\$124
Farm Support	\$ 43	Common School Fund, etc.	\$ 90	Health	\$ 33
Post Office and Highways	\$ 36	Highways	\$ 37	Streets and Highways	\$ 24
Education	\$ 19	Health	\$ 15	Police and Fire Protection	\$ 22
Environment	\$ 11	Community Development	\$ 6	Administration	\$ 21
Health	\$ 9	State Police	\$ 5	Environment	\$ 15
Community Development	\$ 9	Miscellaneous	\$ 2	Utilities	\$ 14
Administration	\$ 4	Administration	\$ 1	Recreation	\$ 9



Chapter 4

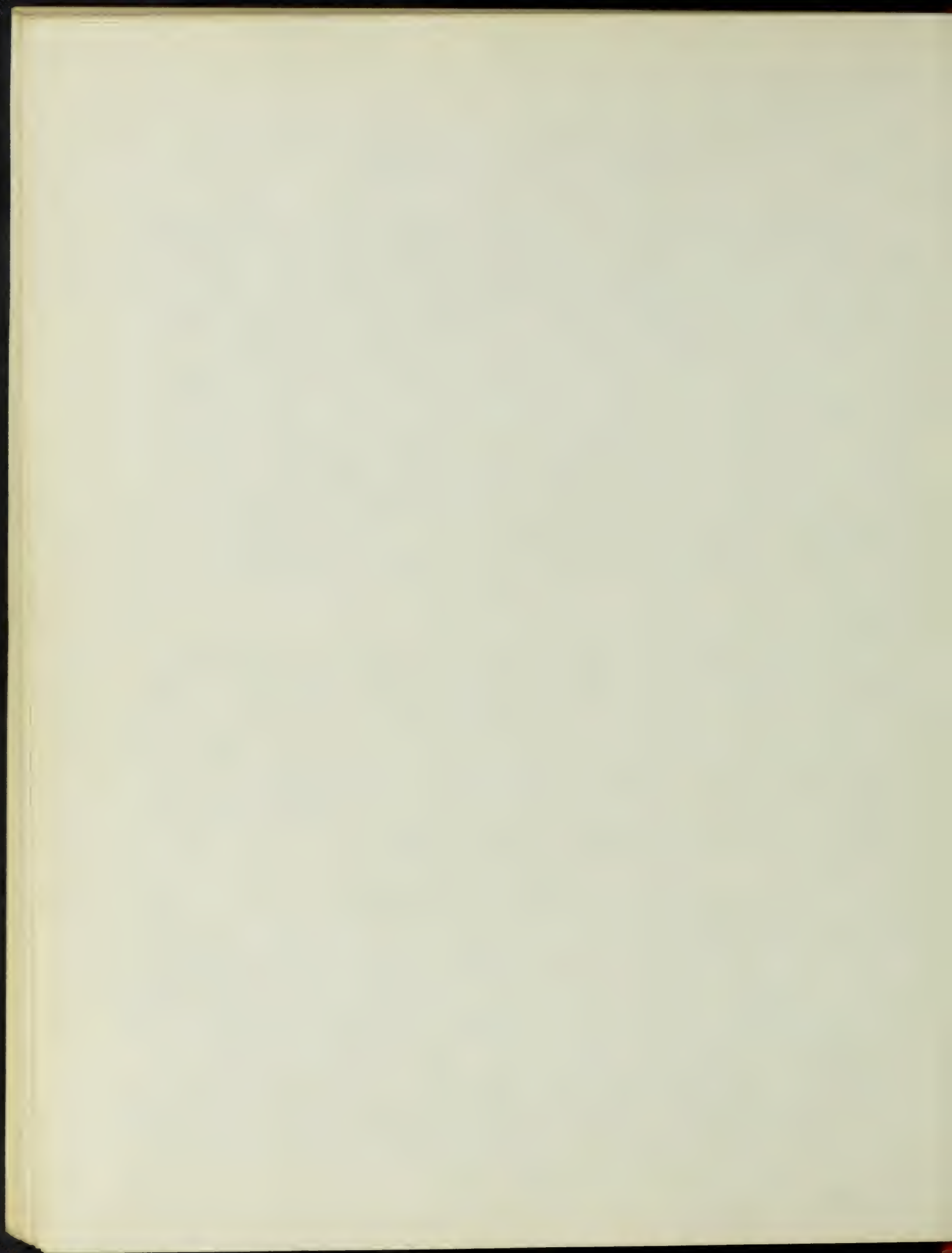
From Research to Practical Application

The findings described in the preceding chapters raise numerous questions and suggest many implications for planners and administrators from a wide variety of points of view. However, because of the general orientation and purpose of the study, the discussion here is limited to one category of implications, namely, those for comprehensive area planning. Furthermore, in what follows, attention is centered on the "nuts and bolts" aspects of planning at the local level, rather than on broader philosophical or conceptual aspects. Recent legislation, particularly at the federal level, has gone a long way toward broadening and deepening the basic concepts of area planning, as well as specifying new approaches. The need now is to determine how to do what has to be done.

The chapter begins by reviewing recent federal legislation bearing on the nature and purposes of area planning. It continues with an examination of the implications of this legislation for Champaign County and the role of this study in dealing with these implications. It concludes by suggesting one possible model for incorporation of the study findings in the future development of planning in the area to meet present and emerging needs.

The Need for Coordination and Integration

The recent federal legislation of strategic significance for comprehensive area planning may be regarded, in perspective, as a series of attempts by Congress to catch up with the administrative implications of the hectic legislation of the late 1950's and the early and middle 1960's. Dozens of programs had been established to deal with the massive discontent of the times; and by the mid-1960's it had become apparent that strong efforts were needed to achieve coordination

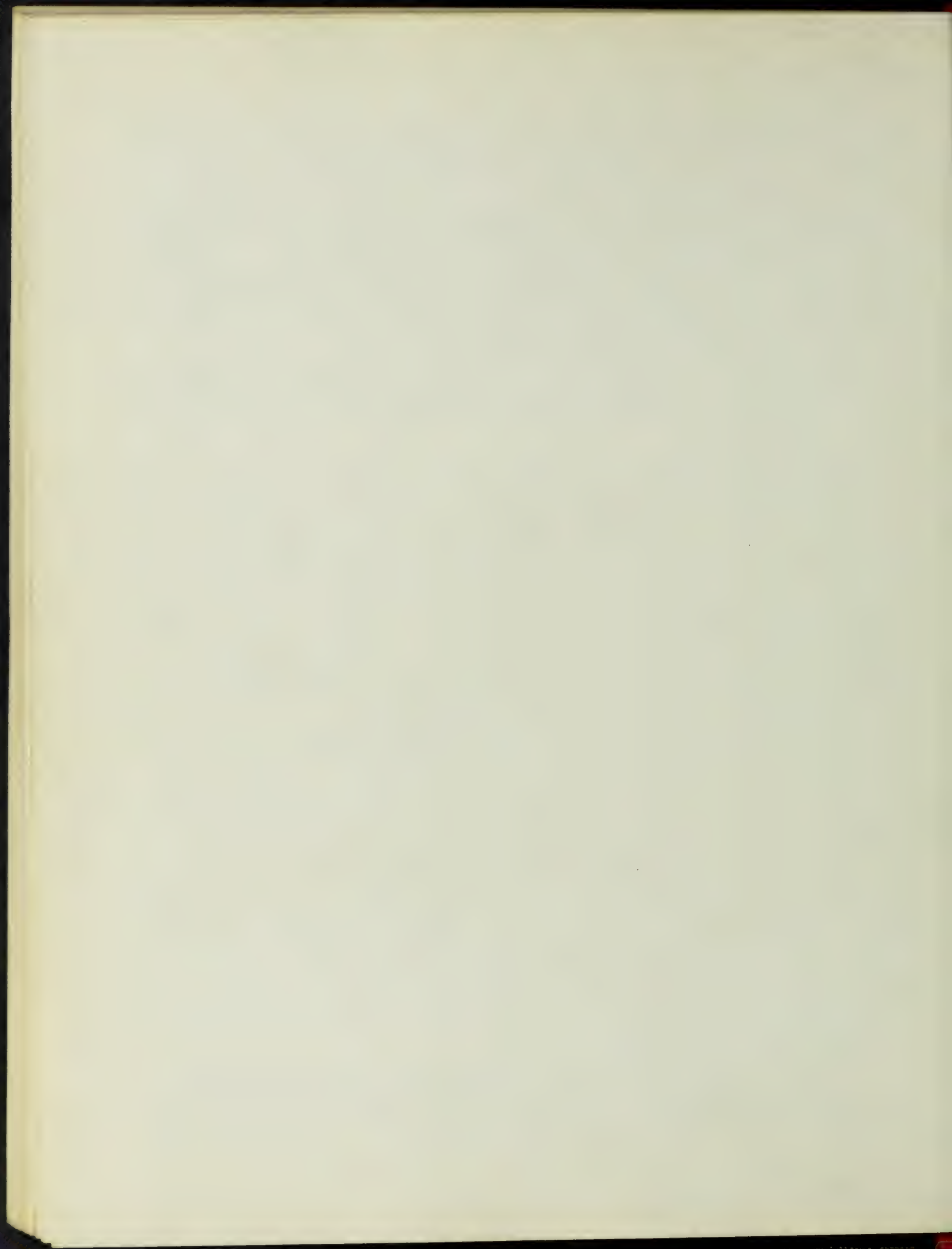


and integration of activity, not only among federal programs, but also among the federal, state, and local governments. The effort to achieve coordination and integration began with the initial requirement for project review in metropolitan areas under Section 204 of the Demonstration Cities and Metropolitan Development Act of 1966. Two years later, the review function was expanded and improved by Section 401 of the Intergovernmental Cooperation Act of 1968. At this point, the function became known as the "A-95" review process because of the number of the circular letter in which the Bureau of the Budget set forth the requirements of the expanded system.

By 1970, the thinking had progressed beyond project review to focus on the overall conceptual framework within which any review must take place; and a new concept, growth policy, was embodied in the Housing and Urban Development Act of that year. Growth policy was conceived of as major decisions as to where growth should take place within states, regions, or areas, and was to culminate in a system of orderly development and established priorities within which existing and future programs would be interrelated and coordinated.

In the meantime, another body of thought had been developing, the gist of which was that the categorical grant system was inherently bureaucratic and cumbersome at best, and that a more fundamental approach to reform was needed. This more fundamental approach was to pass decision-making powers as well as funds to the states and localities, with few if any strings attached, through the device of revenue-sharing. In 1972, the first general revenue sharing act was passed; and state and local governments specified in the act have received their initial allotments. A number of bills to expand the revenue-sharing approach are presently pending in Congress.

It seems likely, at this writing, that there will be additional movement in the revenue-sharing direction, with more decision-making responsibility passed



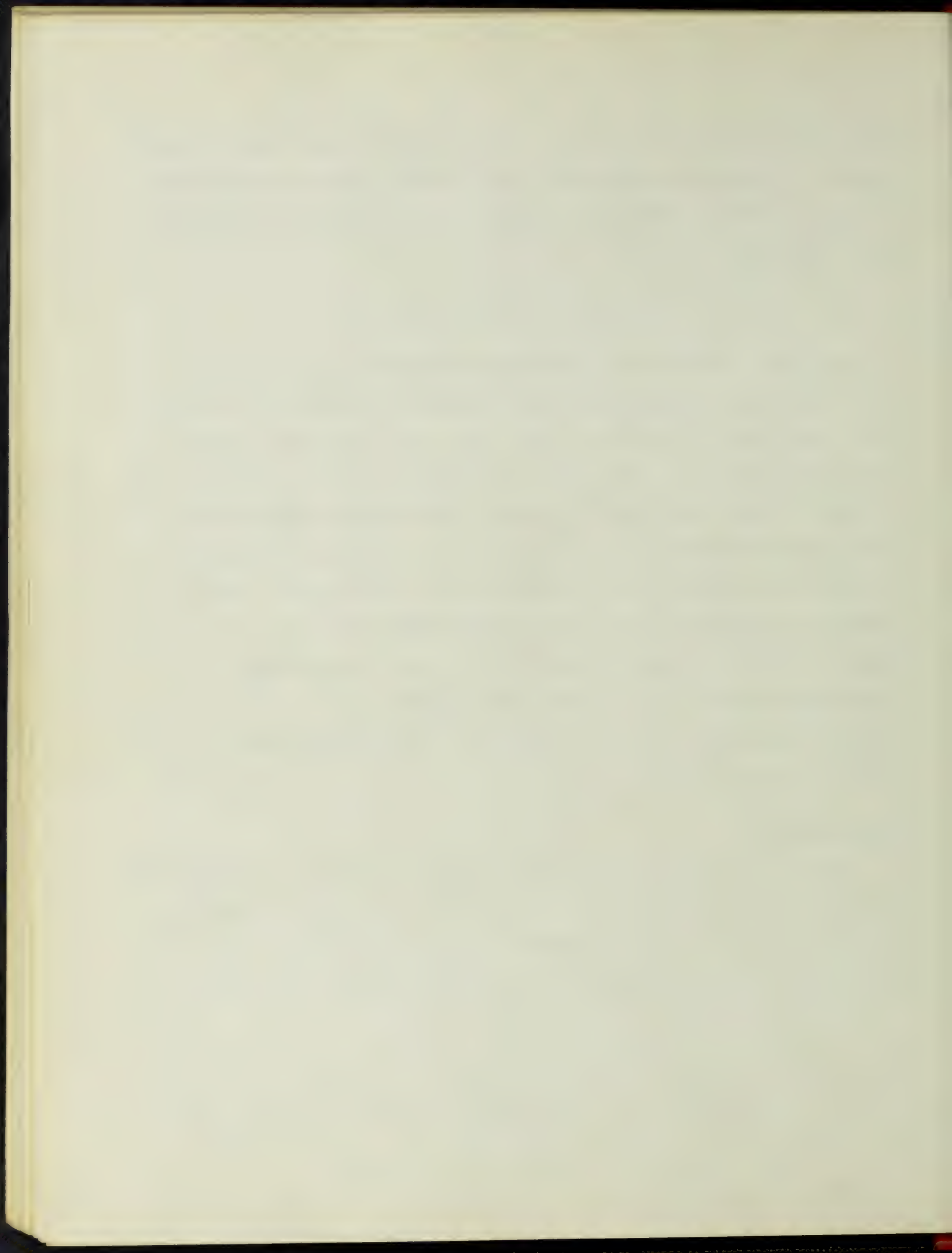
to the states and localities. However, this development is not likely to lessen the need for coordination and integration of activity. Rather, the chief change will be in who decides that coordination and integration is needed, and requires that it take place.

How the New Conspectus Can Help

In trying to see how the new conspectus developed in this study might be used in coping with the requirements and implications of recent federal legislation, it seems best to start with revenue sharing and project review and then move on to growth policy. The reason is that revenue sharing and project review are activities that are already in existence, whose planning requirements are perceivable and can be dealt with primarily at the local level, given some enhancement of the capability of area-wide planning organizations. While the growth policy requirement is also on the statute books, and has been there even longer than revenue sharing, nevertheless it is a more nebulous concept, the implimentation of which will, at least in the judgment of this writer, require machinery and procedures for federal-state-local cooperation which have yet to be devised and put in place.

Revenue Sharing

Under the terms of the revenue sharing act, federal funds are made available to states and general governments at the local level according to one or the other of two formulas involving population, income, and tax effort. The funds must be used for "priority expenditures" in specified fields: public safety,

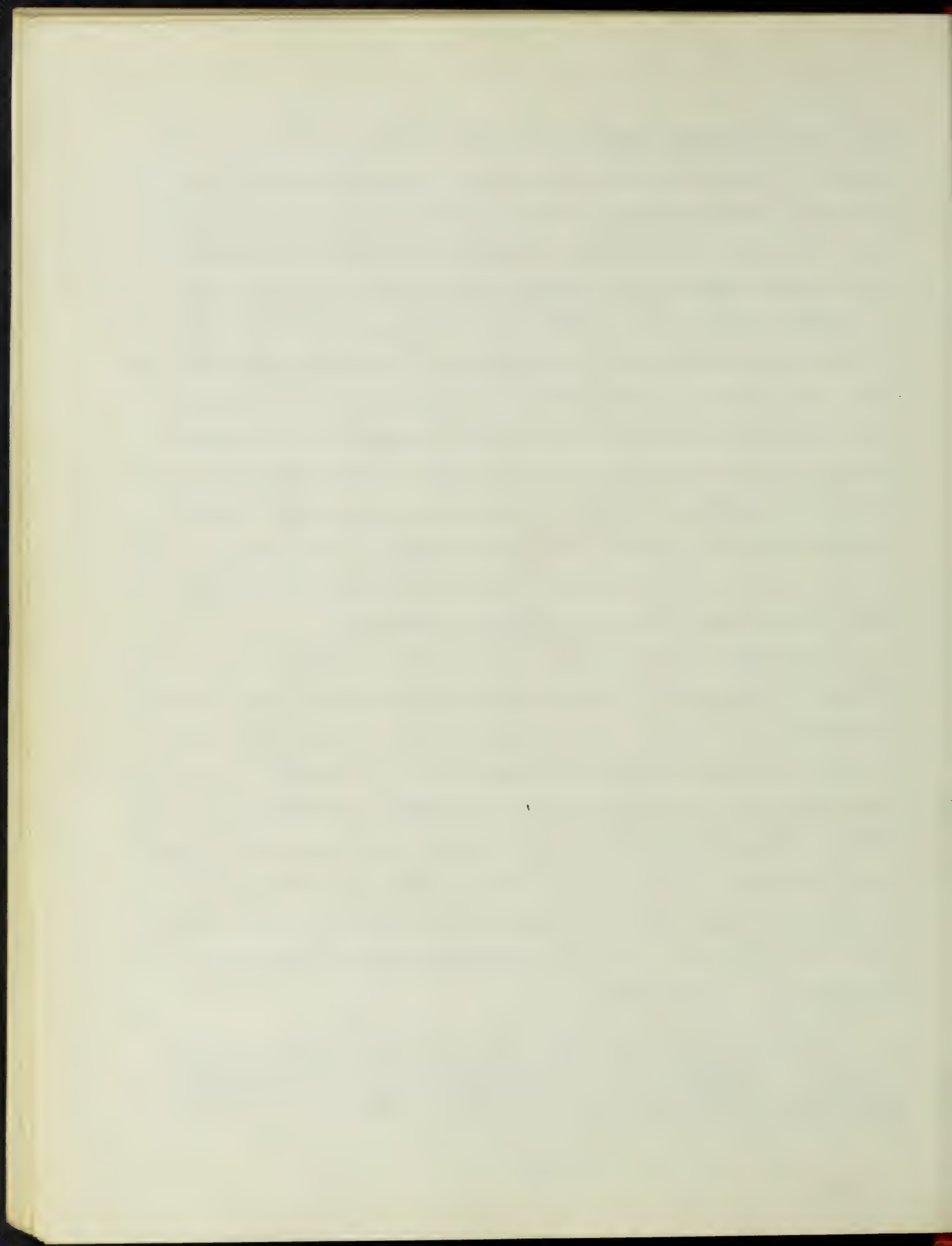


environmental protection, public transportation, health, recreation, libraries, financial administration, and social services for the poor or aged.⁽³⁾ Many governments appear to be slow in putting the funds to use, partly because of a lack of consensus as to priority needs, and partly because of uncertainty as to whether shared revenues can be counted on as a continuing source of income.

Another difficulty with revenue sharing as presently carried out arises out of the institutional pattern of local government. The funds are dispersed widely over an area, depending on the number of governments involved, and given the extreme compartmentalization of these governments there is no way of assuring that the spending of the funds will, in fact, meet the highest priority needs of the wider community as a whole. In Champaign County at least, a movement has gotten underway to cope with this problem and many of the communities receiving revenue-sharing funds are getting together under the aegis of the County Board to concert their thinking as to needs and priorities.

Assuming that there is a common felt need among the participants to continue this type of cooperation, the findings of our sources and uses of public funds study should be of immediate significance. As a result of the study, it will be possible to establish both benchmark data and a flow of current information through which participating governments can regularly and systematically review the needs of the Champaign County area as a whole, determine priorities, decide on the optimal use of all available resources, including but not limited to revenue-sharing funds, and reflect these joint determinations in their individual budget-making processes. A specific procedure to accomplish this purpose is presented later in this chapter.

(3) For an excellent discussion of this topic, see Mel Powell, "General Revenue Sharing: New Resources and New Responsibilities for State and Local Governments." Appalachia, Vol. 6, No. 4, February-March, 1973. Appalachian Regional Commission, 1655 Connecticut Avenue, N. W., Washington, D. C. 20235. Pages 46-71.

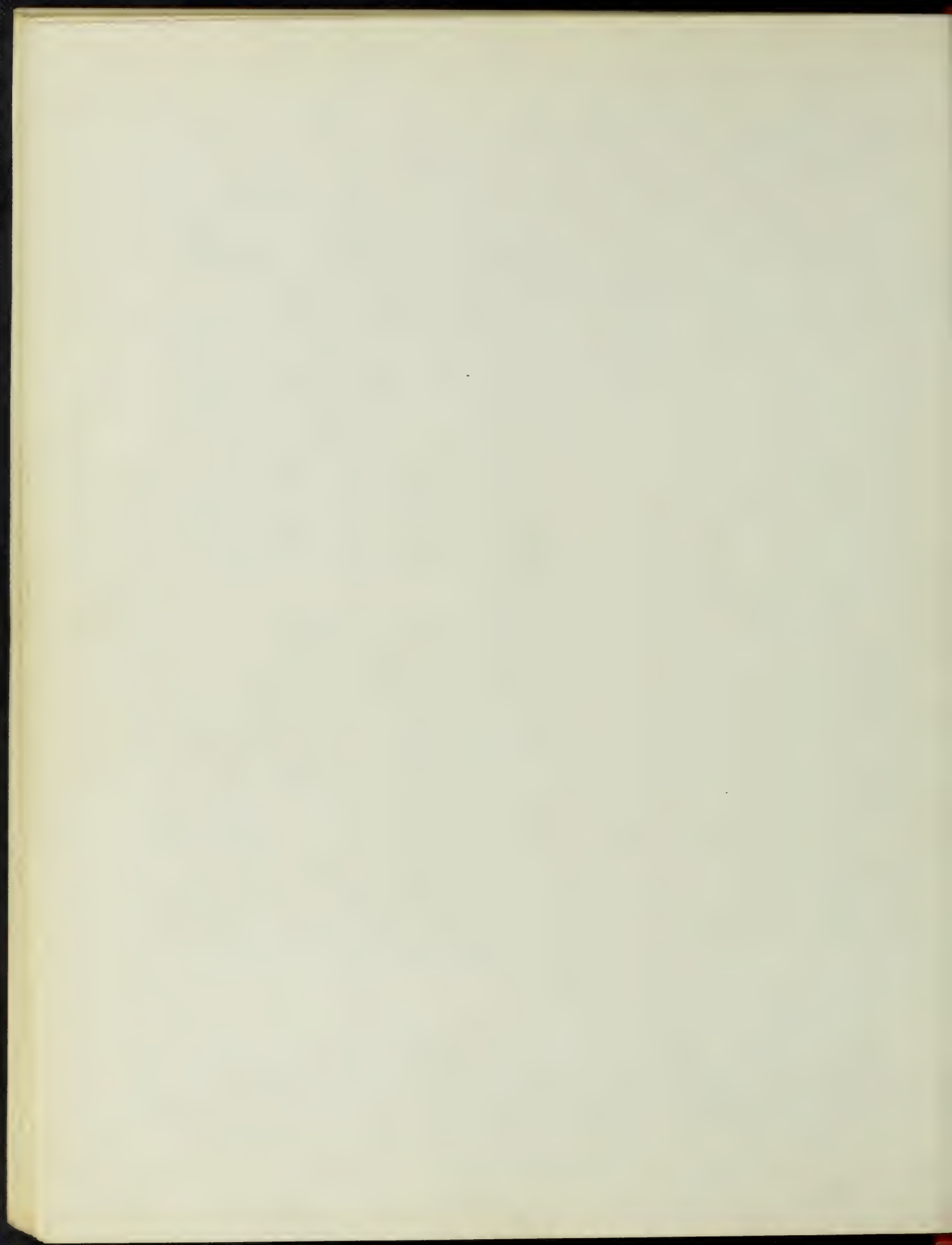


Project Review

These remarks also bear on the relationship of the study findings to the matter of project review. Under the A-95 procedures, prospective applicants for federal grants under a majority of the grant-giving programs are required to notify the area "clearinghouse" of their intent to apply for a grant. In Champaign County, the Regional Planning Commission is the officially designated clearinghouse. A clearinghouse is required to review the proposed project for conformity with area-wide plans and to notify any other agencies which might have a special interest in the project. In the event there are adverse comments, the Commission must make an attempt to resolve the differences before clearing the applicant to proceed. If it is not possible to resolve the differences, then the comments must be incorporated in the application for the attention of the granting agency.

In the opinion of this writer, the review process as presently constituted has two basic weaknesses. In the first place, the clearinghouses have less information available than they should have for project review purposes, particularly with respect to the fiscal management aspects. In the second place, they have no way of knowing--and even if they knew, they couldn't do much about it--whether the project or projects which they are reviewing are of a high order or a low order of priority. They must, in a most literal sense, adopt a passive attitude, waiting until notifications come into the office before they can act, when they might be better, for the good and welfare of the area, be pursuing an active role, going out into the community, ringing doorbells, and stimulating initiation of the most needed projects.

Development of the fiscal review system suggested above would go far toward overcoming these weaknesses. The clearinghouses would have more adequate fiscal information to work with, and the project notifications coming into the office

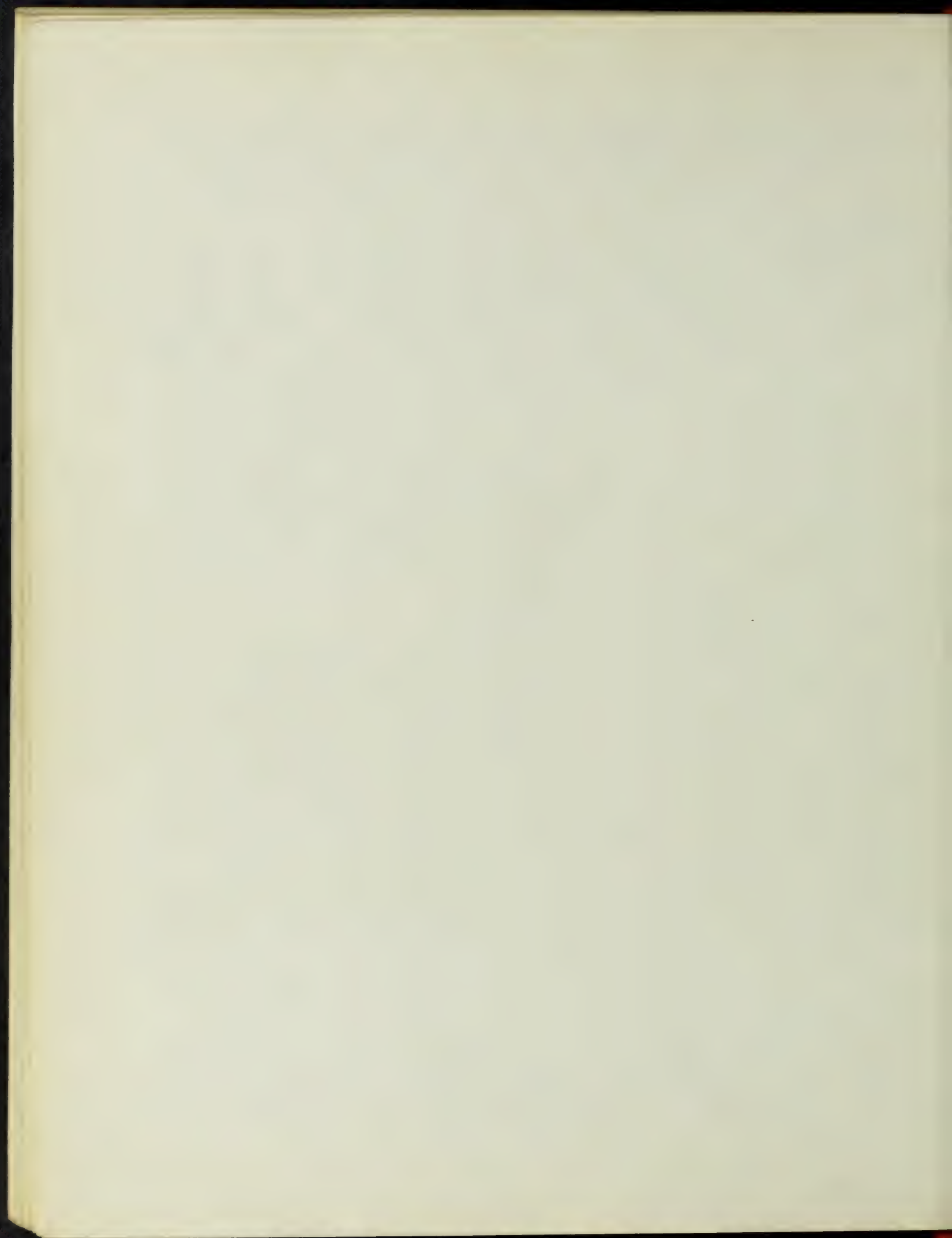


would be more likely to represent a high order of priority as a result of determinations jointly arrived at previously in the fiscal review process.

Growth Policy

While, as indicated above, much useful work can be accomplished in the direction of resource allocation and project review primarily resting on local initiative and considerations, the same cannot be said, at least in the judgment of this writer, for growth policy. The Housing and Urban Development Act of 1970, which established the requirement, specifies that leadership in establishing growth policy is to be assumed by the federal government, subject to the responsibilities of state and local government and the private sector; and this growth policy in turn is to serve as a guide not only for specific decisions at the national level but also as a framework for development of interstate, state and local growth and stabilization policy.

Although Congress has mandated the development of growth policy, implicitly in the 1968 Intergovernmental Act, as well as explicitly in the 1970 Act, there is little in either law which helps in determining how to make the concept operational. In addition to the requirement for federal leadership, the 1970 Act also lays down general criteria for such planning. Likewise, the 1968 Act provides for taking all viewpoints--national, regional, state, and local--into account in the formulation, evaluation, and review of federal or federally assisted development programs and projects and, in the process, utilizing available projections of future national conditions and needs of regions, states, and localities. But it is clear that, although the development and periodic updating of growth policy is a process in which all levels of government must participate, nothing can be done until the federal government moves on the matter. About the most that can be said here is that the development of an



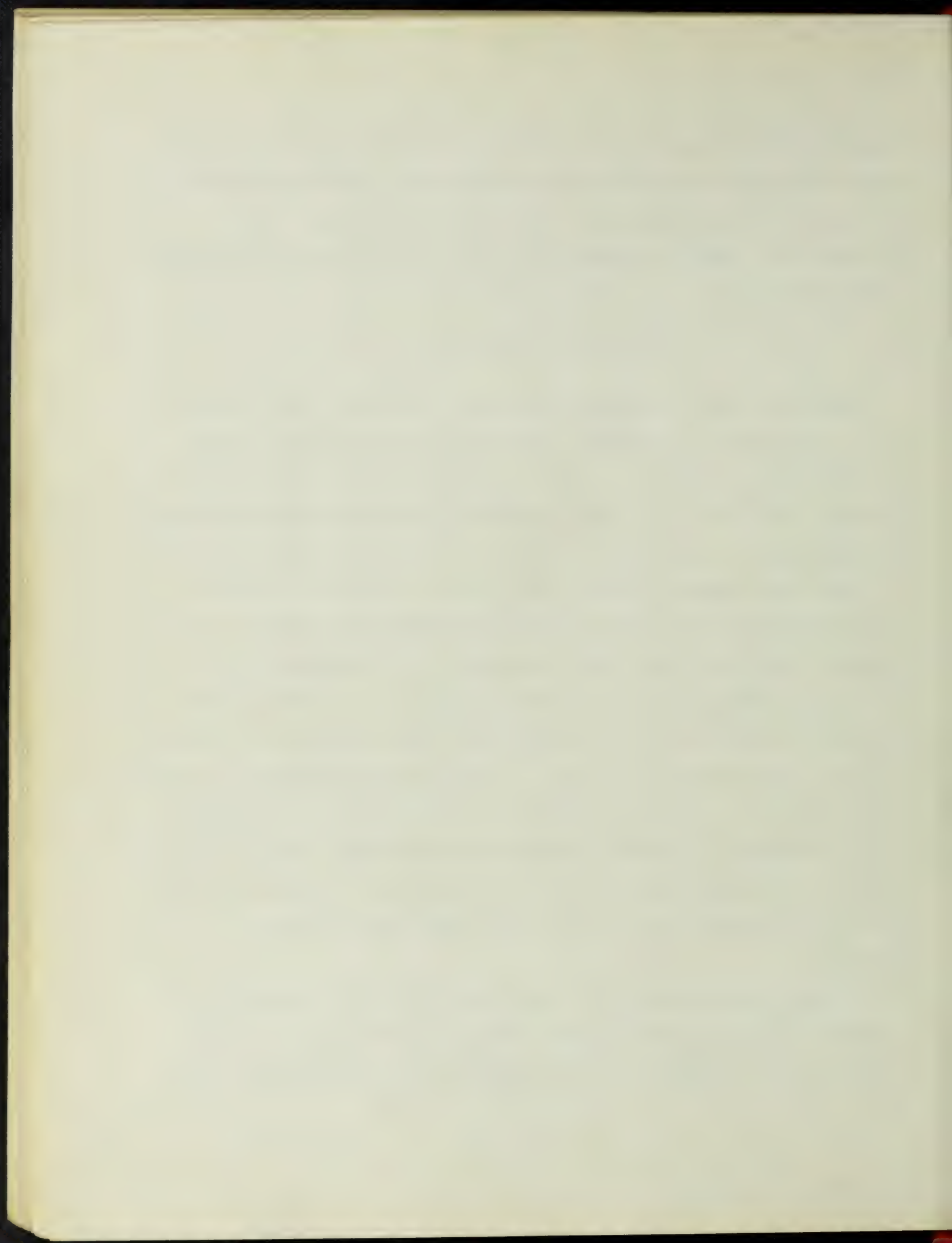
area-wide fiscal review process in Champaign County and elsewhere throughout the country would help to insure a capability at the local level for participation in a meaningful federal-state-local effort oriented toward growth policy determination. A specific procedure for such an effort is also presented later in this chapter.

Rethinking Organization

Whether one thinks of the immediate needs of revenue sharing and project review, or the longer range needs for growth policy determination, it seems clear that there is a case to be made for stronger planning organizations than currently exist at the local level, if we are to develop comprehensive area-wide planning capability commensurate with the size of the job that needs to be done.

One of the principal findings of the study had to do with the relative roles of the federal and state government in Champaign County's public sector. These roles were found to be highly significant, not only because of the University and the Air Force Base, serving the state and the nation, but also because of the number and variety of federal and state activities which were of a community-serving character. Essential activities beamed solely at the people and the economy of Champaign County were being carried out by the federal and state governments, both directly, and indirectly through loans and grants; and the cost of these activities was such that the funding of the area's community-serving activities was divided almost equally among the three levels of government.

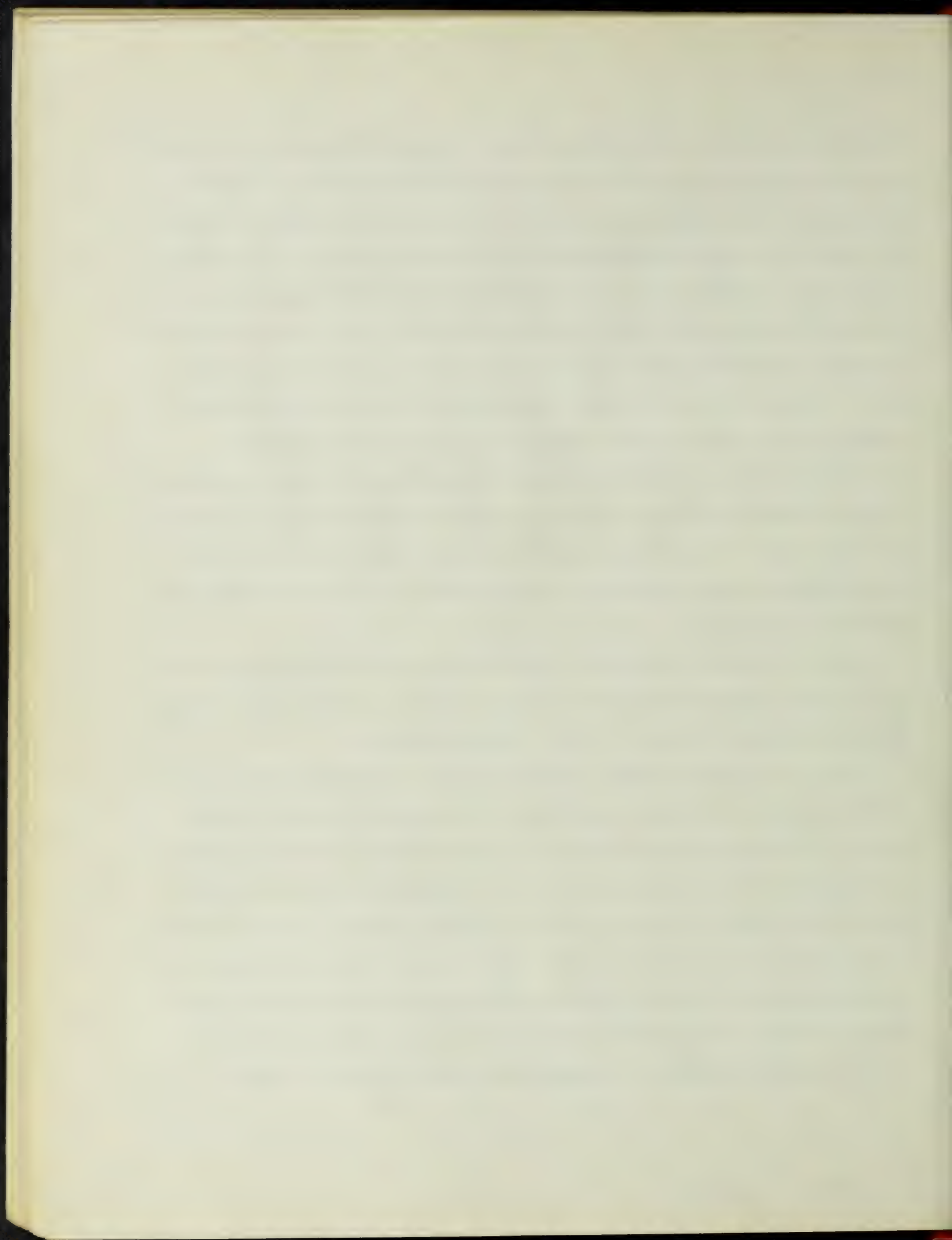
If, now, one postulates that (1) the central thrust of comprehensive area planning should be allocation of public resources and (2) because decisions concerning resource allocation are interdependent, they should be made jointly



through a process in which all relevant public bodies participate; then, to this writer, at least, there is a clear implication from this finding. *Adequate comprehensive area planning must involve continuing and direct participation by the federal and state governments, as well as by the various local governments in the area.* In other words, it is not enough for the federal government to lay down as conditions for the formulation, evaluation, and review of federal or federally assisted development programs and projects such as those mentioned above. Neither the present state of our information (to say nothing of knowledge) nor the organization and conduct of our public affairs permit the effective fulfillment of these conditions; and until action is taken to provide adequate organization and procedures, it would not only be unwise, it would be foolish to expect from a piecemeal and fragmented process, which may even be called euphemistically "comprehensive area planning," the kind of guidance that is needed and sought.

What is said about the federal conditions might apply equally well to the state's role. The main difference is that the federal government has laid down specific conditions of the sort cited. The state has not.

It may be argued that these conditions assume a situation in which federal aid is made available through large numbers of categorical programs, and the need will decline as general and special revenue sharing replace the categorical grant systems. To some extent, this is true. Nevertheless, the argument can easily be overstated. Experience tends to indicate that the transition will be slow in any event; and it appears likely that decision making with respect to a large percentage of federally funded community-serving activities will remain firmly in federal hands. If this prognostication is correct, the case for direct federal participation in comprehensive area planning will continue.



While direct federal-state-local participation in comprehensive area planning along the lines envisaged here would be innovative, the general proposition is not without precedent. Such tri-partite action has been found to be both workable and useful, not to say necessary, in numerous instances: water resources planning for the Delaware River Basin; economic development planning for Appalachia; land use and transportation studies in many large metropolitan areas.

It would be beyond the scope of this report to go into detail concerning the possible organizational arrangements for joint federal-state-local participation in the area planning and decision-making process. The only point necessary here is that, in principal, the study findings suggest the desirability of such an approach. A general schematic structure is presented in Figure 4. Presumably, the federal representative would maintain liaison with the executive branch in general through the recently established Federal Regional Council in Chicago and would maintain liaison with the area's Congressman and Senators for informational purposes. Presumably, also, the state representative should be designated by and have access to the governor, and through the governor, to the officers, departments and agencies of the state administration, as well as maintaining informational liaison with the area's state representatives and senators. Because of the large number of local governments in the county, in their case, some form of representation would have to be worked out.

Developing Relevant Procedures

While there is a case to be made for innovative organizational measures for comprehensive area planning, improved organization is obviously only half of the story. Just as important is the need to develop improved procedures; and, if these procedures are to be relevant, it is highly likely that they, too, will be innovative.

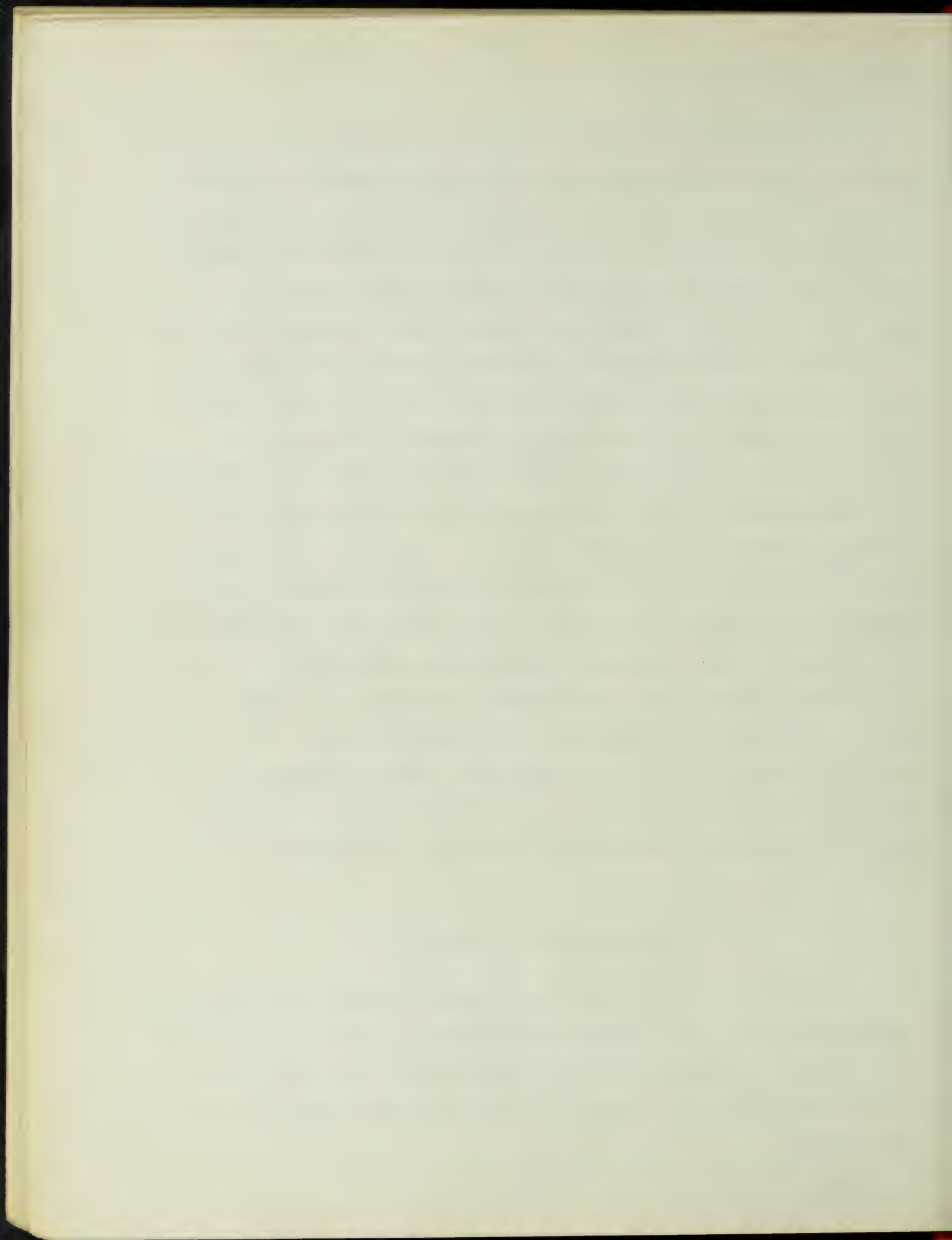
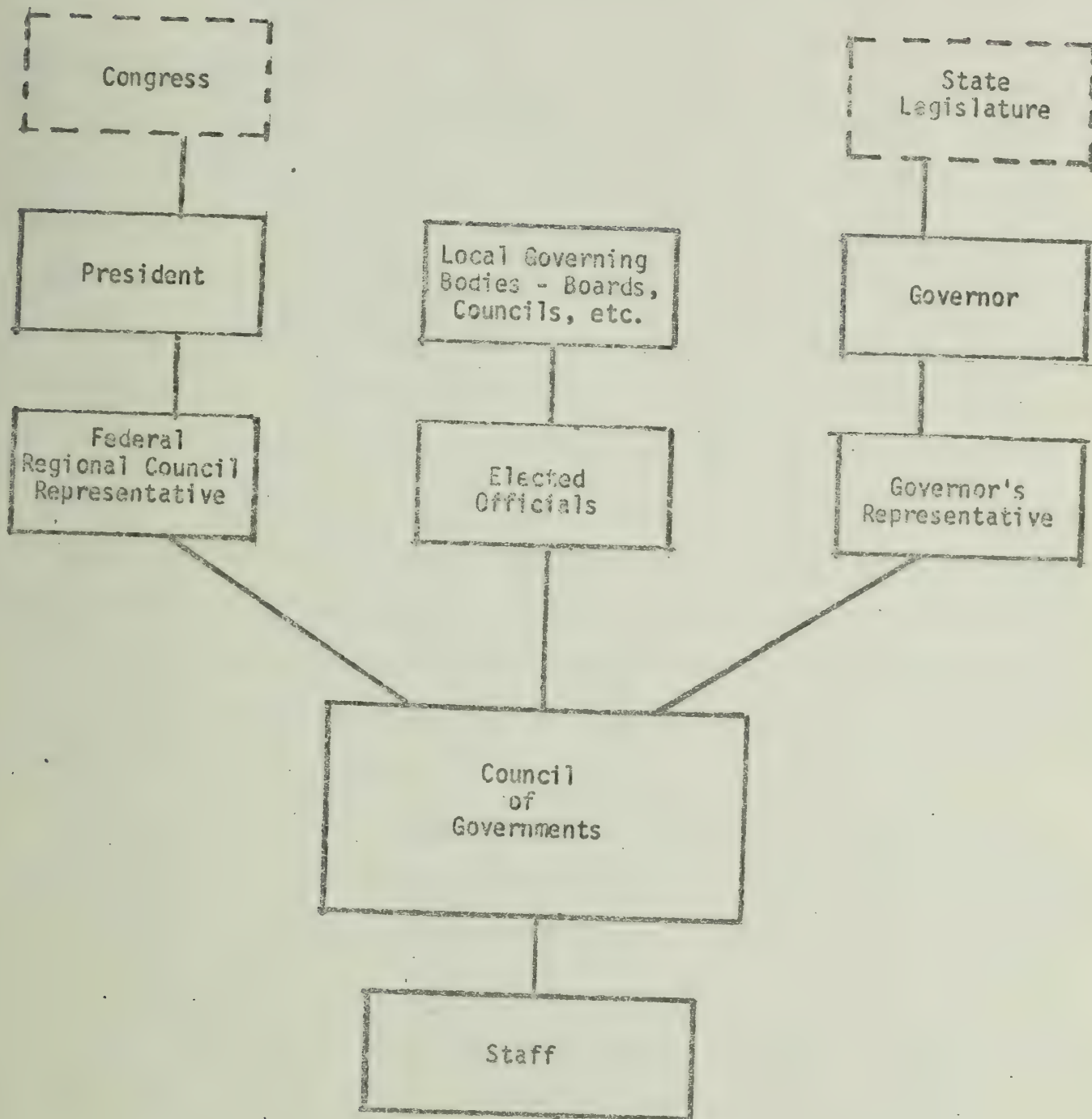
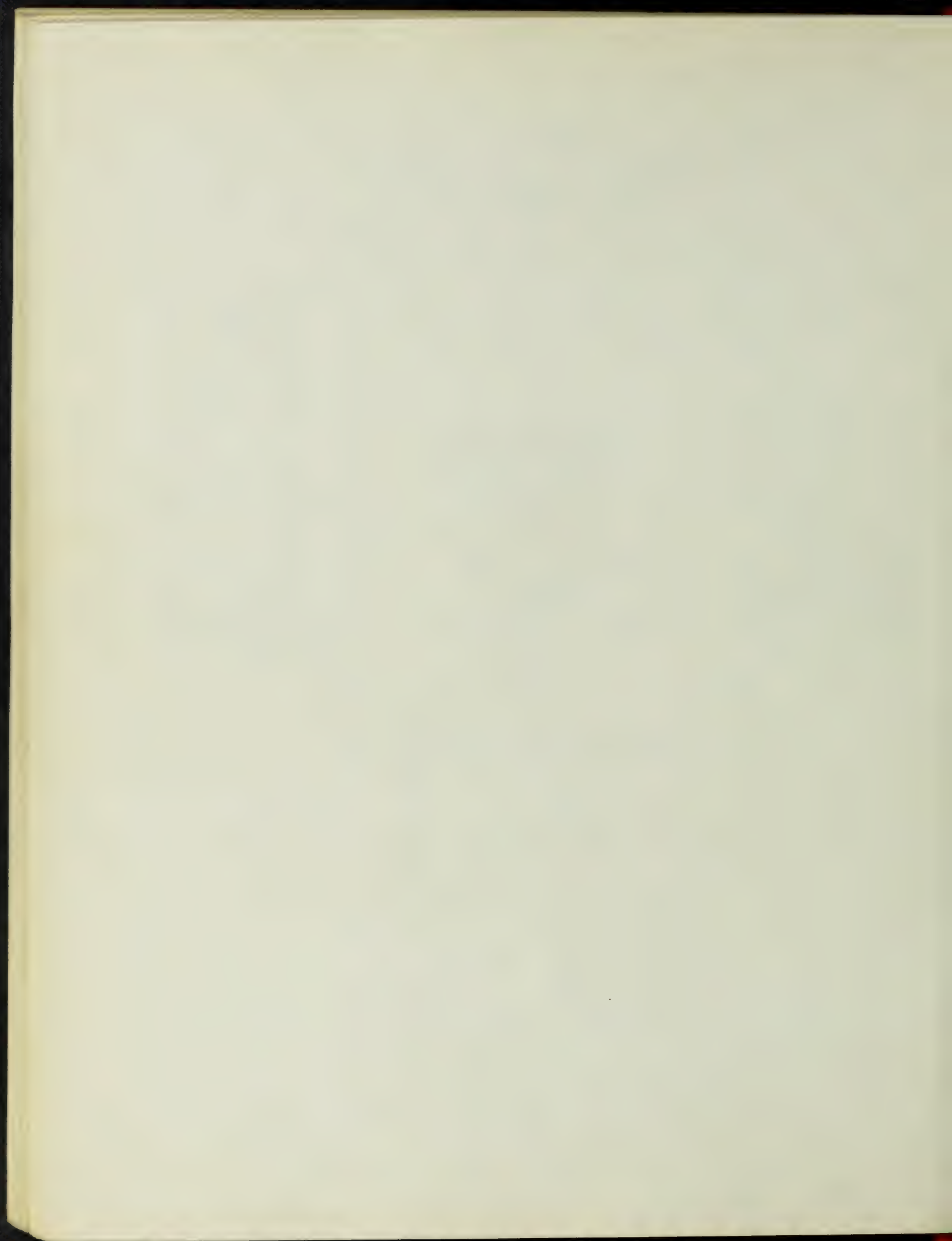


Figure 4

Organization of Federal-State-Local
Council of Governments





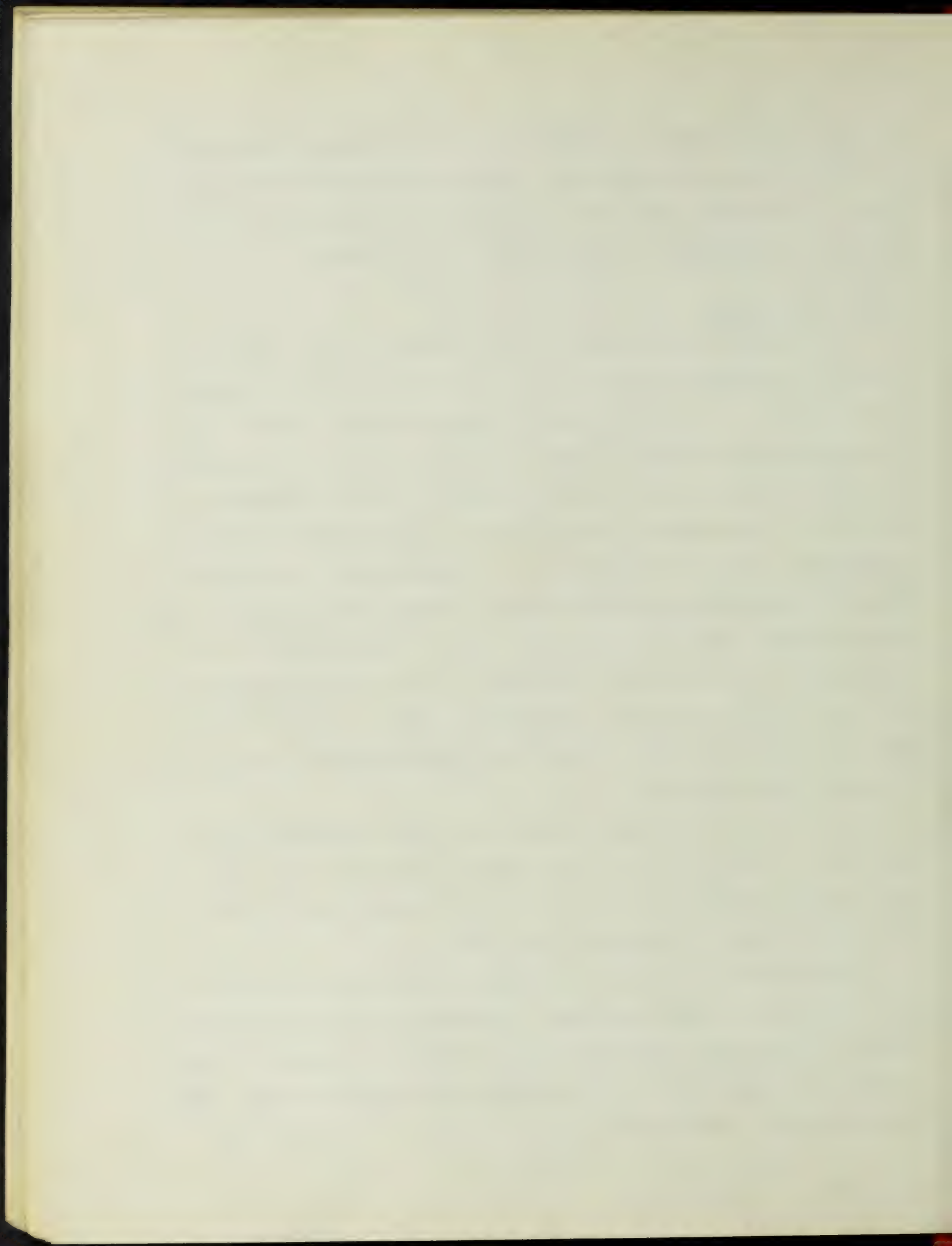
The following remarks are based on the distinction between immediate needs for revenue sharing and project review, which can be based on initiative at the local level, and longer range needs for growth policy determination, which must be developed more gradually and which require federal initiative.

Advance Fiscal Review

For the present and the immediate future, there is a need to determine "priority expenditures," whether to meet the specific requirements of general revenue sharing or to provide a meaningful context for project review. It is suggested that this need could be met simultaneously for the area as a whole by a voluntary, advisory procedure carried out regularly by the participating governments. The procedure is identified here as "Advance Fiscal Review." The purpose of this review would be (1) to look systematically at the upcoming financial requirements of all public activities currently being carried out in the area, together with corresponding requirements for anticipated or needed new programs; (2) to review these requirements individually and collectively in the light of revenues which might reasonably be expected to become available; and (3) to make recommendations to each of the governments for consideration in its regular budgeting process.

The review would work across the board, involving all governments, all activities, and all anticipated revenue sources. It would be intended to bring projected expenditures into line with anticipated revenues, in the light of goals and priorities for the community as a whole.

These determinations would require extensive staff work. They would also require some method of obtaining consent and support, presumably through public hearings. To meet these requirements and still have recommendations available for the normal budgeting cycles of the participating governments would probably mean working on a lead time of two years.



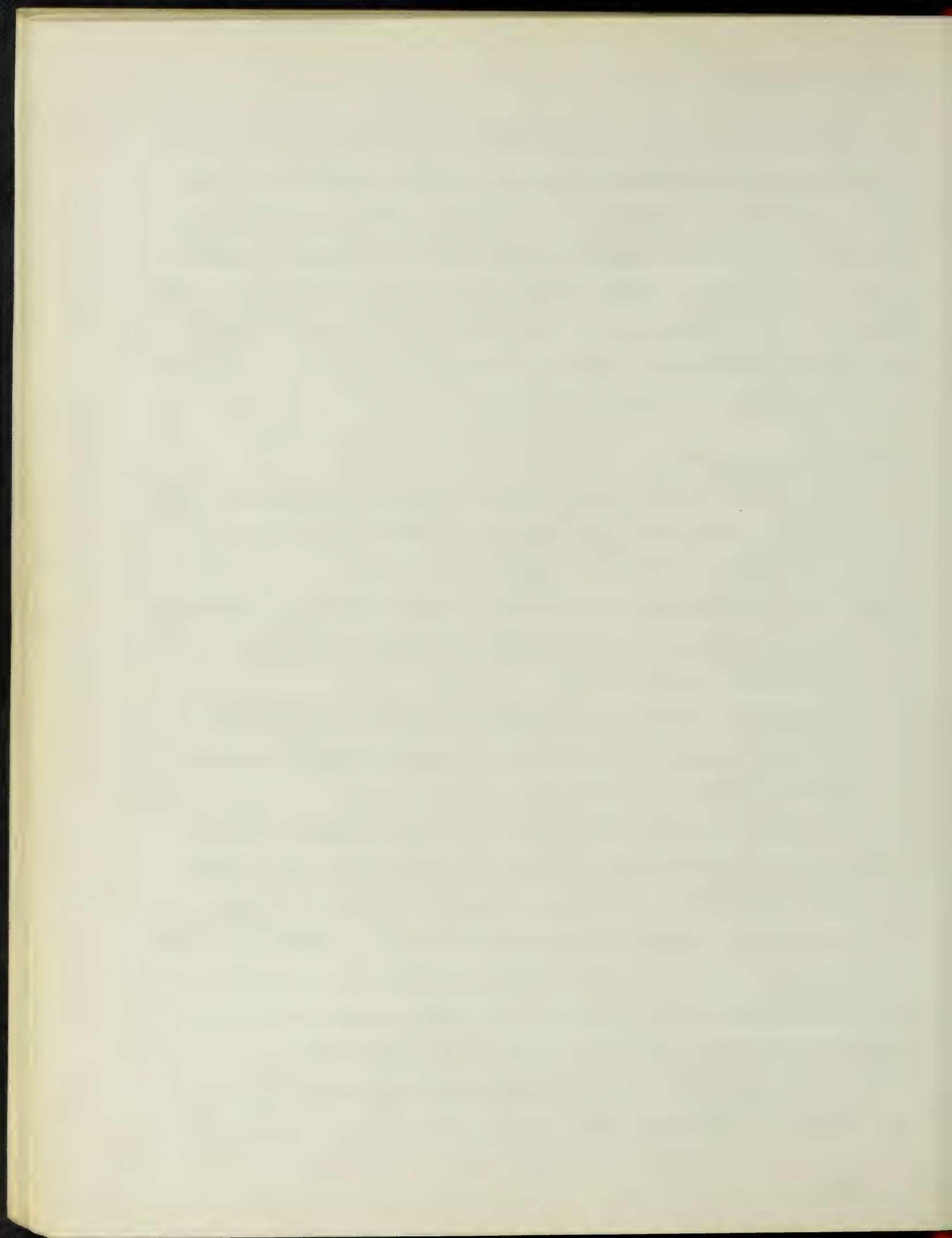
While the advance fiscal review would be a voluntary procedure, it seems likely that resulting recommendations would carry considerable weight. They would be embodied in an identical report or reports going simultaneously to all levels and agencies of government; and they would be interdependent, as well as mutually agreed upon. Any government or agency would be free to act as it might choose--to stay with the pattern or depart from it; but the possible impact of the variations and the need to justify them should be sufficient to insure that changes would not be undertaken lightly.

Growth Policy Determination

While for the immediate future questions of priority expenditure and project review can be resolved through local initiative, sooner or later it will be necessary to develop more complex procedures for the determination of growth policy, where the initiative lies elsewhere. The implications of growth policy determination for planning at the local level can be seen more clearly if we look at one possible way of doing it.

An example of an approach for interdependent, on-going growth policy planning is illustrated in Figure 5. As can be seen, it has been designed to make the development and updating of growth policy a process in which all levels of government participate. It has also been designed to proceed through a series of stages, so that the proper questions can be raised in context, with agreement at one stage forming the basis for matters taken up in succeeding stages.

As indicated in the chart, and in accordance with the Congressional mandate in the 1970 Act, information would be prepared at the national level and passed through multi-state offices or bodies to the states and their respective state-designated planning and development districts for reaction and feedback. On the basis of the feedback, all necessary changes, both expressed and implied, would be incorporated in a revised version, which would be sent out for a second round




of reactions and feedback. The process would be repeated as necessary, until through a series of iterations, there would be sufficient agreement to proceed to the next stage.

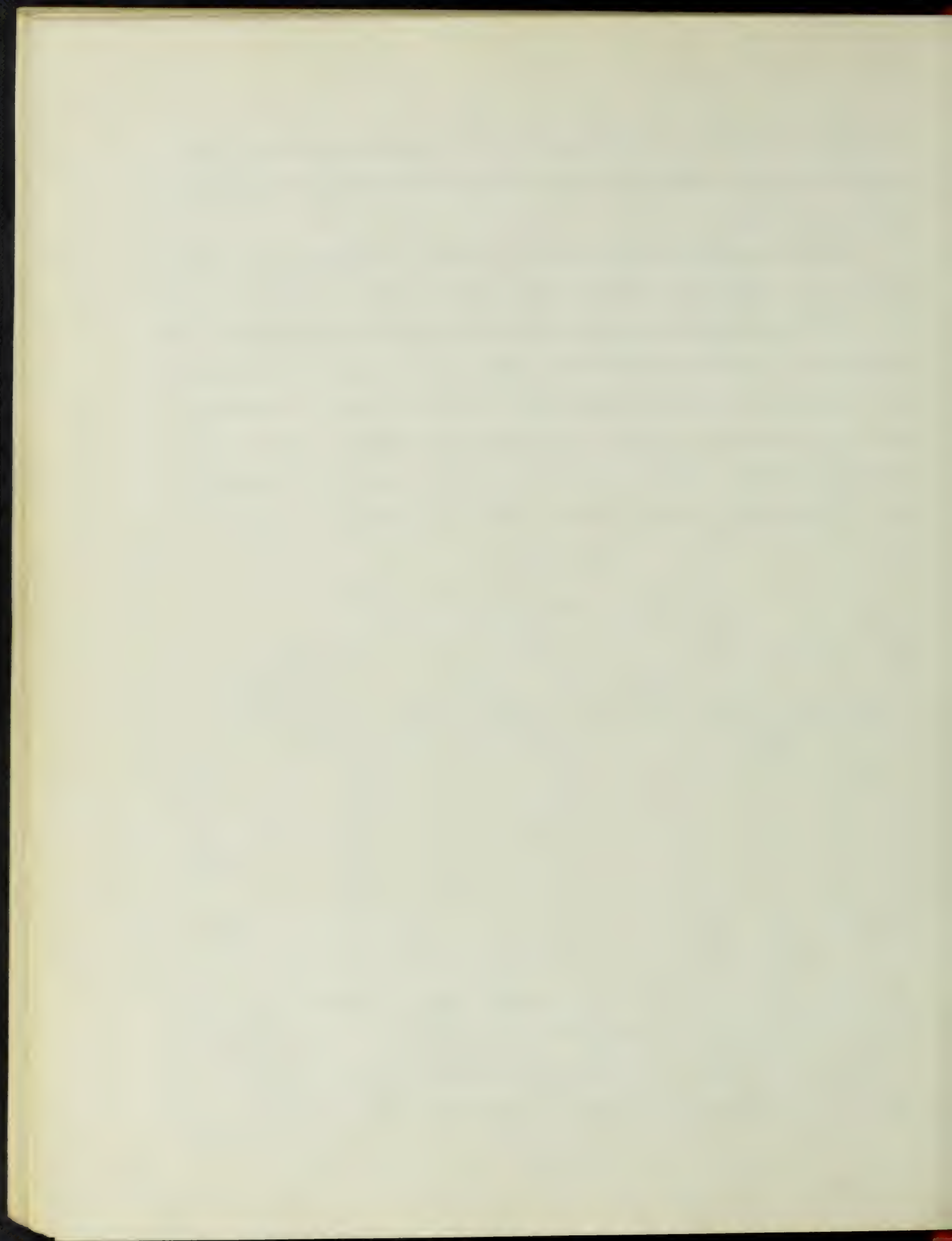
In the first stage, efforts would be limited to consideration of existing situations. In the second stage, effort would be directed at achieving agreement on simple projections, with the emphasis on what is likely to happen in the absence of any successful intervention to change the outcome. Finally, in the third stage, attention would be paid to evaluation of these likely outcomes, reviewing alternatives to effect change where change appears to be desirable, testing the feasibility of the alternatives, arriving jointly at decisions on policy, and arraying proposed actions in terms of priority.

FIGURE 5

An Approach to Growth Policy Planning

Level of Government	Stage One Agreement on Existing Situation	Stage Two Agreement on Simple Projection	Stage Three Agreement on Policy Models
National			
Regional			
State			
Local			
Other			

It may be observed, in passing, that this model is compatible with recent activities of the Illinois Office of Planning and Analysis. The economic and demographic projections being prepared for OPA by the National Planning Association interlock with national and regional projections, and the

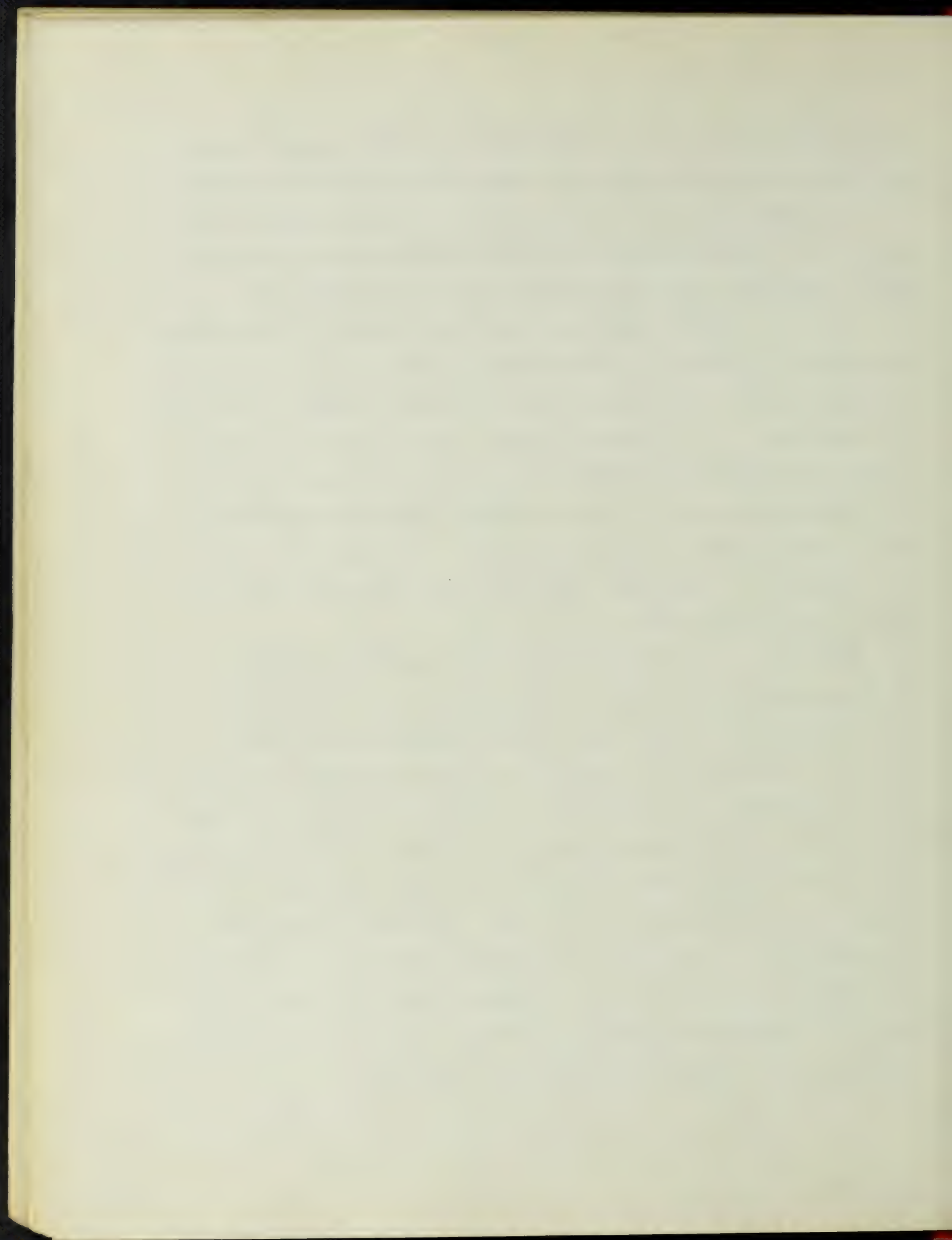


corresponding projections for sub-areas within the state are being discussed with planning directors and other knowledgeable persons within those sub-areas.

At any rate, the point at issue here is how the planning capability proposed in this chapter, together with the findings of the sources and uses of public funds study, relate to questions of growth policy determination.

The matter of planning capability seems rather clear cut. If growth policy determination is regarded as an interdependent process, in which all levels of government must interact, then something has to be done to make it possible for local governments to participate effectively. Trying to involve all or a substantial number of local governments here and elsewhere directly in the process would not be feasible, even if it were desirable, which is also questionable. But an organized planning capability at the local level, which could act on behalf of the area's governments, would be feasible, and would, in fact, help to make the whole system operable.

The relation of the findings of this study to questions of growth policy determination may not be as clear cut, but they are no less significant. In the model outlined above, the real crunch, the real moment of truth, comes in Stage 3, when the participants begin to consider the implications and the feasibility of strategies for intervention to alter some of the outcomes which have been projected in the preceding stage. For this purpose it is not only desirable, it is essential to have information concerning all public activities in an area in order to be able to observe the full fiscal implications of alternative strategies, as well as to orchestrate all of these activities to implement whatever strategy may be decided upon. It is believed that the findings of this study will contribute substantially to this end in a practical way, as well as suggesting fruitful new lines for further basic research.



CHAPTER 5

Next Steps Ahead

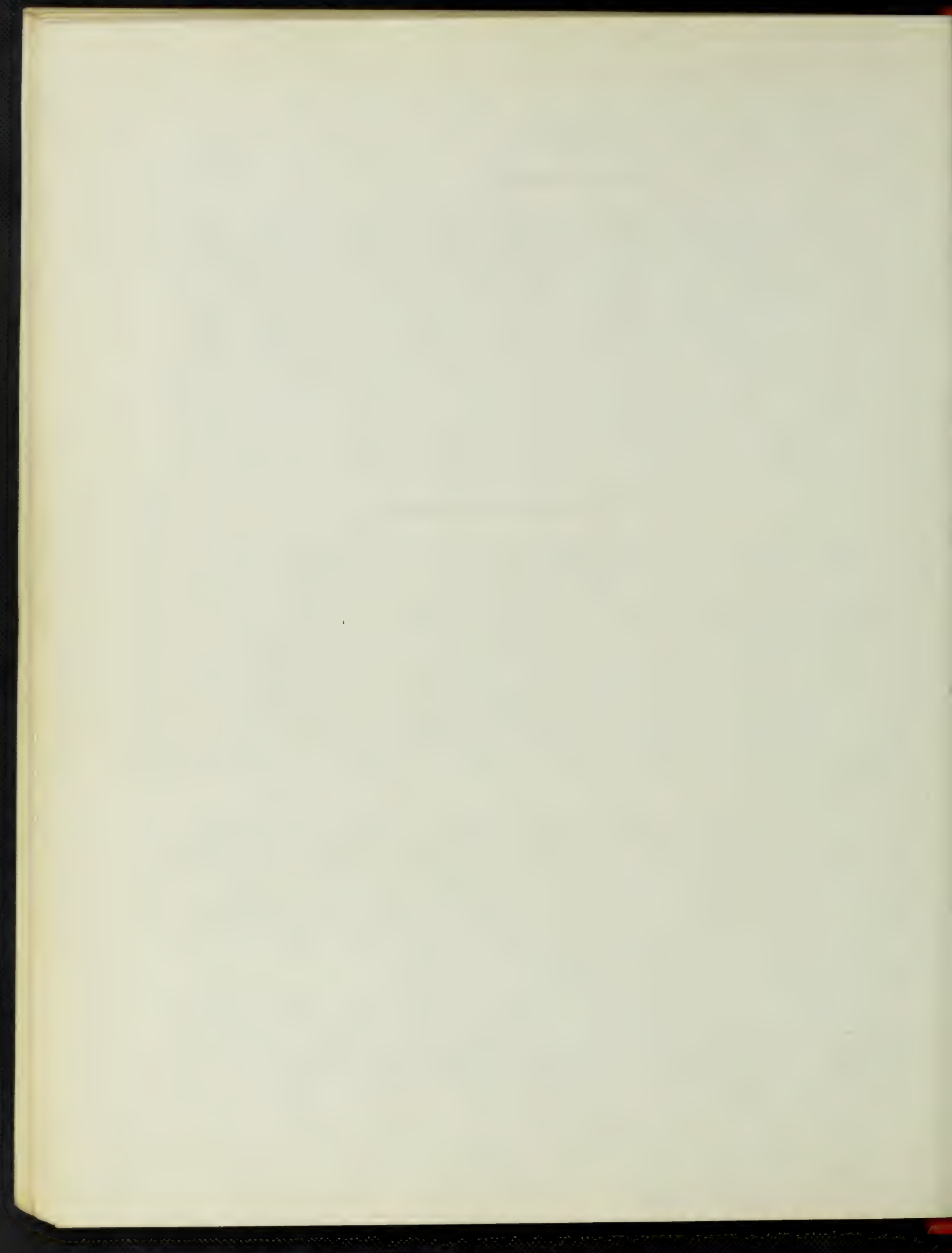
The preceding chapter has examined some of the principal organizational and procedural implications involved in utilizing fiscal data for area planning purposes. We turn now to specific proposals for further development of the study in the immediate future. Two recommendations are made for updating and improving the figures, as well as regularizing the channels through which they are provided. A third recommendation deals with setting up a demonstration project to explore the potential of the data for actual planning practice.

Data Revision and Computerization

If further work is to be carried out along the lines initiated in this study, one of the first steps which needs to be taken is to verify the data which have been assembled. It was our intent to do this in the original project by contacting officials concerned with each government or program and asking them to check our figures for accuracy, both of fact and of interpretation. Because of insufficient resources, we were not able to do this. It should still be done.

A second step needed is to update the figures. More than two years have elapsed since the cutoff date in our tables; and, in view of the rapid changes which are taking place, it would be desirable to be as current as possible. Partial updating has been accomplished through various classroom projects, but more work is needed if complete updating is to take place.

In addition to verification and updating, further work is needed on conceptual aspects of the study. We need to be able to reconcile revenue and expenditure data in all cases. We need to distinguish between capital and



operating expenditures, and between general and restricted funds, and any other aspects germane to decision making. We need to have a clearer focus on inter-governmental transfers and on the balance of payment aspects of public finance.

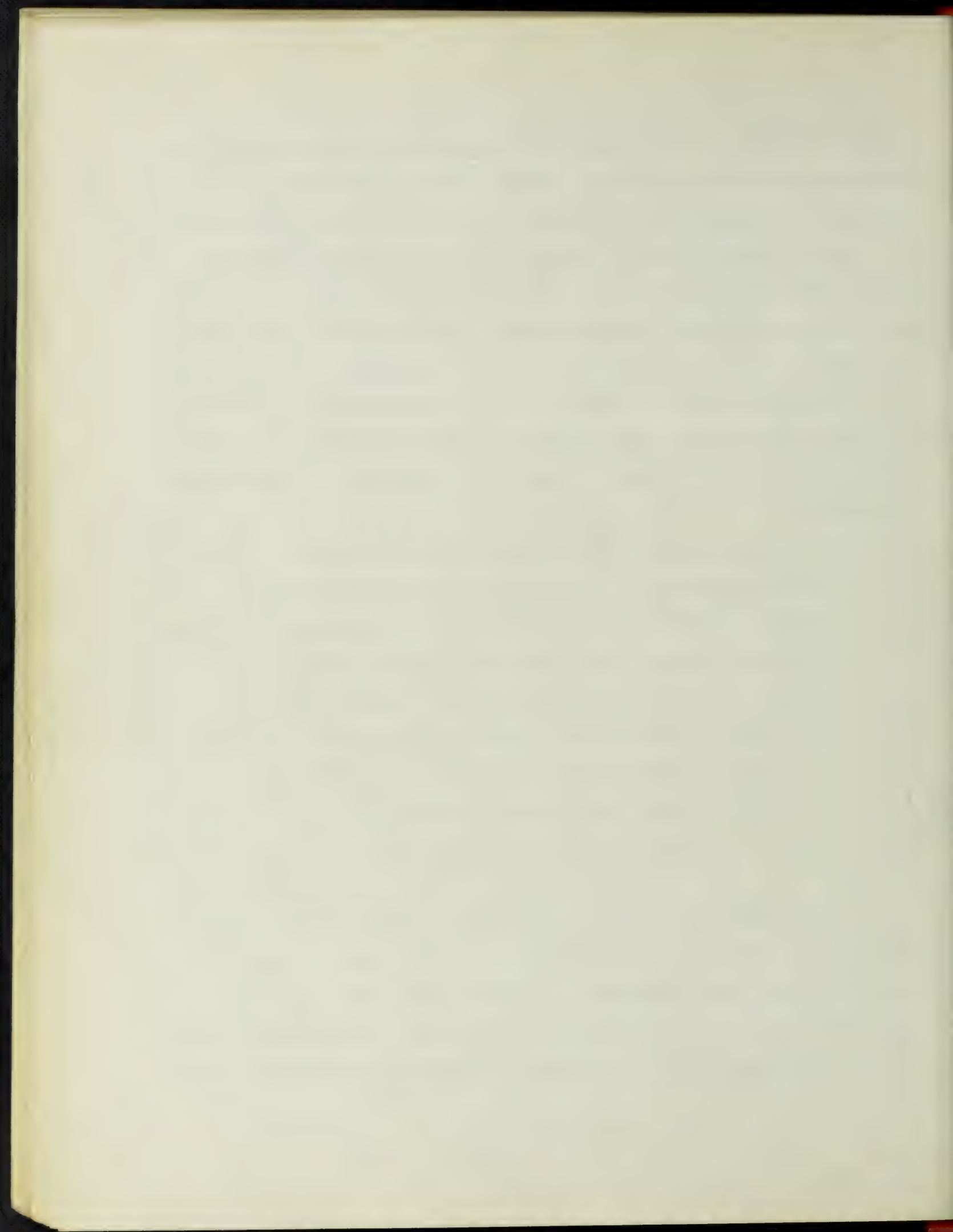
Finally, there is a need at this time to develop computer programs for processing the data. To have moved in the direction of computerization earlier, when the project was still in its exploratory and developmental stages, would have been, at least in the judgment of this writer, premature. But to continue with the laborious and time-consuming process of hand tabulation once the concepts and procedures have been reasonably well established would be an equally unwise use of resources and would also result in undue delays in getting access to the data.

To meet these needs, the following recommendation is offered:

Recommendation #1. The Champaign County Regional Planning Commission should enter into a contract with the Bureau of Urban and Regional Planning Research at the University of Illinois to verify and update the existing data; to carry out further conceptual work to improve the information; and to develop a computerized data processing system which can eventually be taken over and operated by the R. P. C.

An Expanded Role for the State

If further work along the lines developed in this study is to be carried out, state cooperation would be extremely helpful in at least two ways. In the first place, as was pointed out in Chapter 2, most of the data on local government revenues and expenditures came from financial reports prepared either for the State Auditor or the Superintendent of Public Instruction. It would be



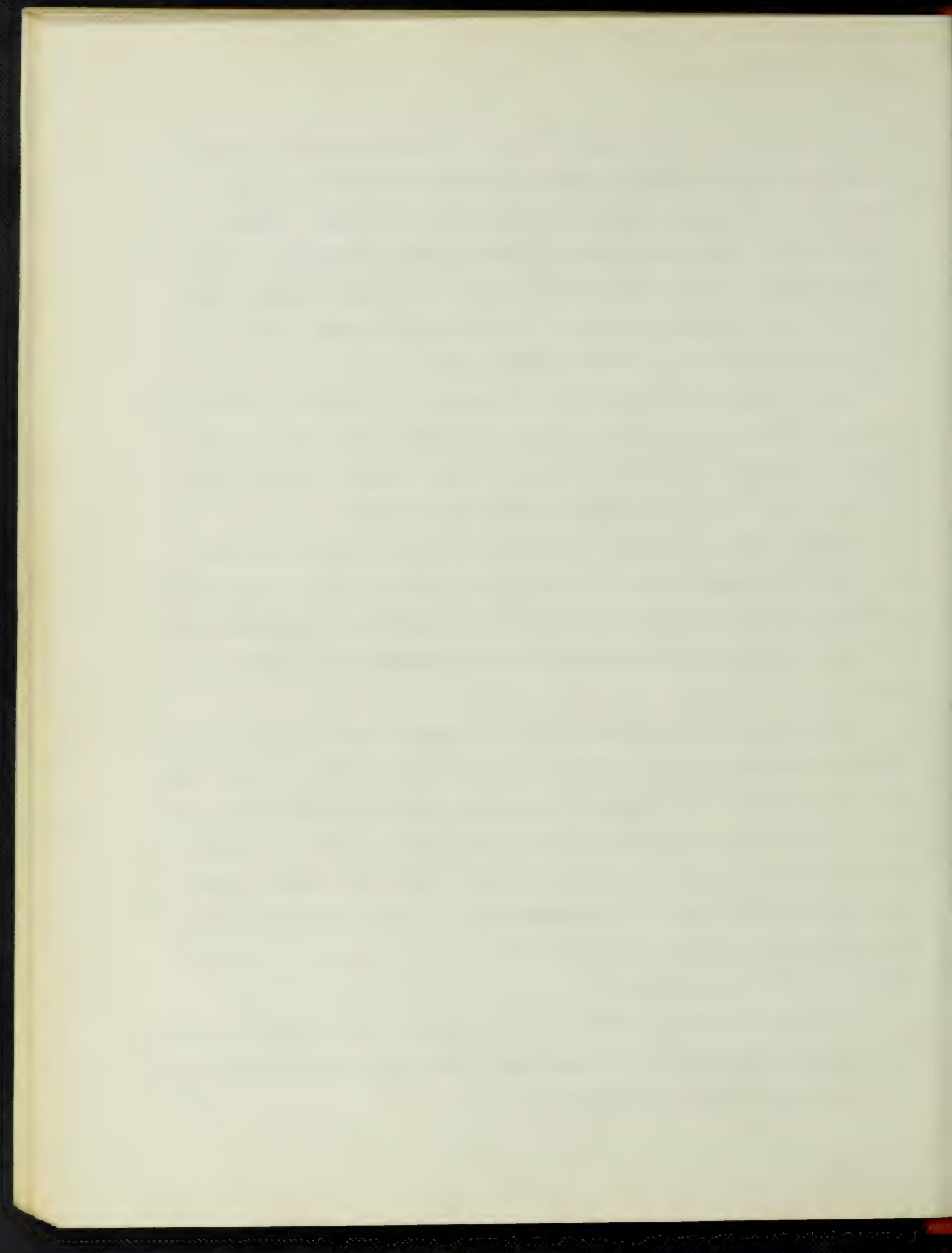
desirable if steps could be taken to improve this reporting system, preferably in consultation with a number of local planning directors who would have a specific interest in the outcome. We need uniform fiscal years, improved classifications, tighter definitions. We need consolidated reports on total local government finance in specified sub-state areas, such as counties, SMSA's, and planning and development districts. The state could produce them because it regularly receives all of the information needed.

Even if such consolidated reports are produced, it would still be desirable to amend the various audit laws to provide that copies of all annual financial reports required of local governments be filed with regional planning bodies, which will need them for checking and verification purposes.

To put together an improved information system on local government finance will require inter-departmental cooperation, since several elements of the state government will be involved, including the State Comptroller, the Superintendent of Public Instruction, the Department of Local Government Affairs, and possibly others.

A second way in which the state could be extremely helpful is in providing reliable information on total state receipts and expenditures by sub-state areas. As was also pointed out in Chapter 2, there is no consolidated information available on the state's activities in Champaign County and assembling it proved to be one of the most arduous of the study's tasks. There is no reason why this information cannot be made available regularly by the state government on a geographical basis; and, in fact, many states are already doing so. It should be done here in Illinois as well.

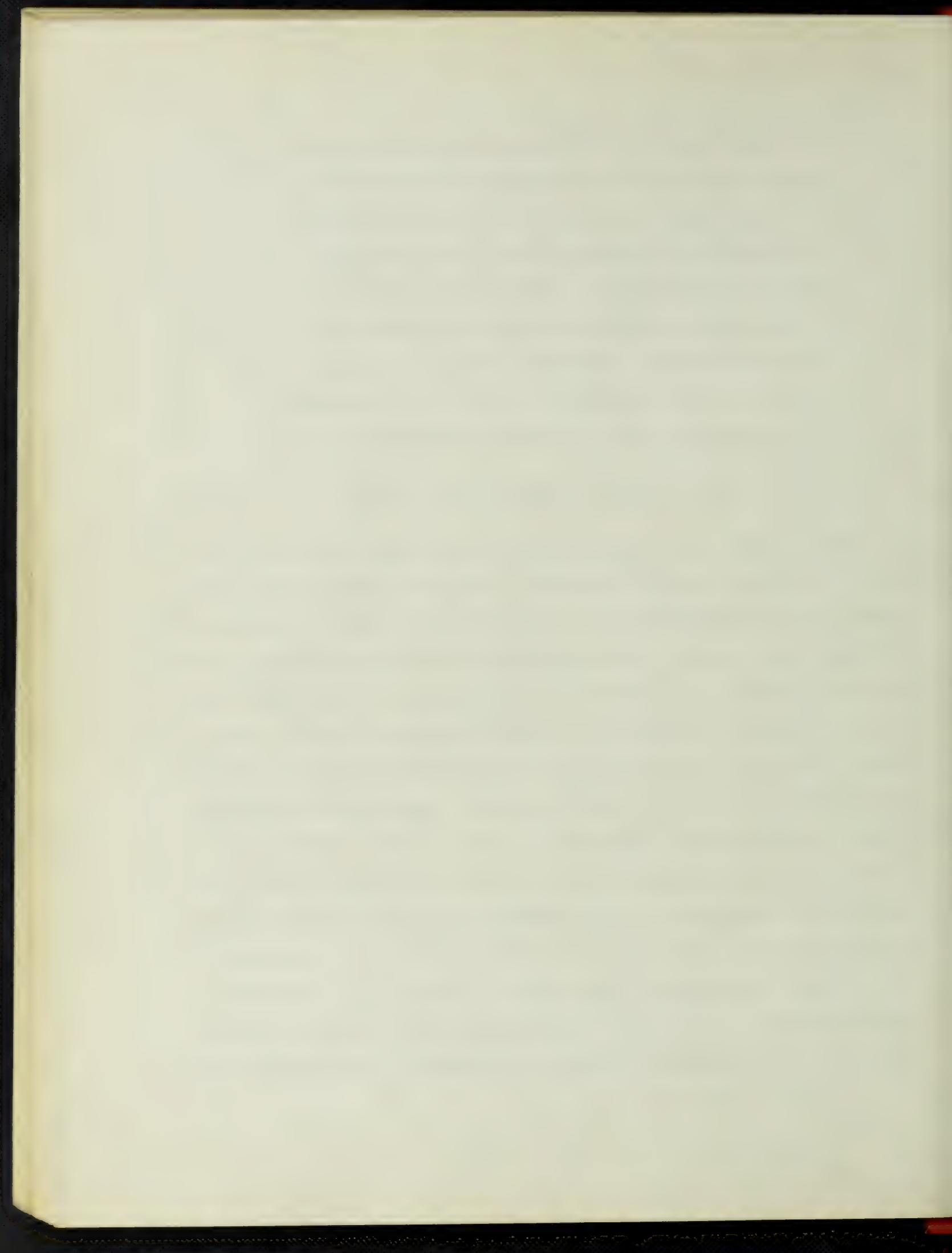
To provide for state cooperation in developing improved information concerning state and local revenues and expenditures in the various parts of Illinois, the following recommendation is offered:



Recommendation #2. The Illinois Office of Planning and Analysis should take the initiative in calling together the state agencies which would be involved in providing information for a reporting system on state and local receipts and expenditures. The objective would be to establish an inter-agency task force to determine the amount and kinds of information needed, the areas for which it is to be provided, and who is to be responsible for establishing and operating the reporting system.

A Federal-State-Local Demonstration Project

While verifying, updating, and improving the Champaign County data and taking steps both here and in Springfield to regularize the flow of such information, are important steps in and of themselves; nevertheless, we should not lose sight of the fact that these steps are pointed toward a larger goal, namely, the need for enhancing our capability for comprehensive area planning. Coordination and integration of governmental efforts at the local level in order to achieve optimal use of public resources is coming to be the central thrust of such planning, and data on the sources and uses of public funds are obviously central to such a purpose. Nevertheless, we need to know a good deal more than we know at the present time about the full implications of coordinative and integrative planning where the major emphasis is on fiscal management; and the best way to learn is through a trial run. One possible model developing an organizational and procedural approach which is intended (1) to be helpful in immediate problems of revenue sharing and project review and (2) to provide a local capability to cooperate in growth policy planning, has been set out in

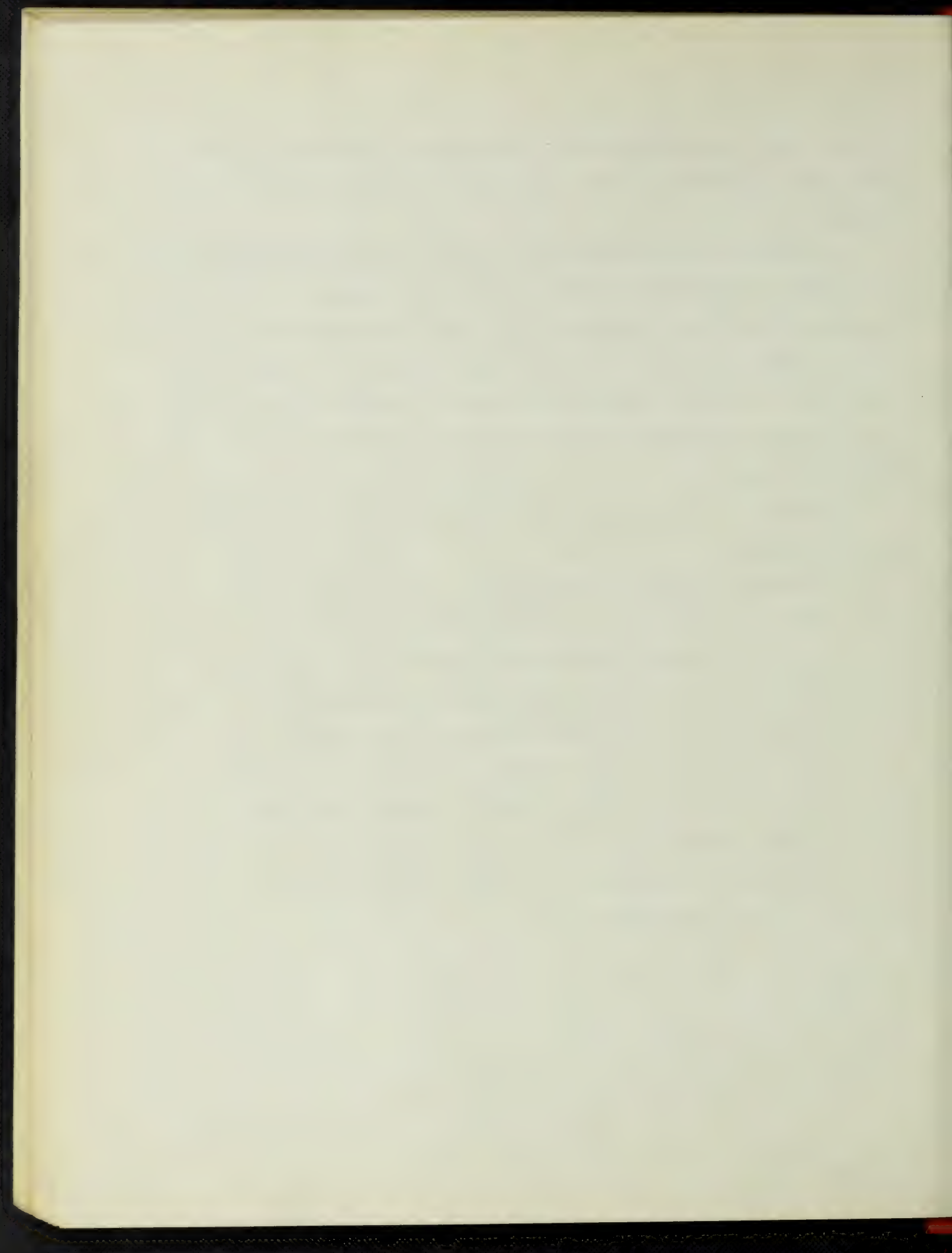


the text. Other models may come along, either suggested in advance, or developed on the basis of experience--of trial and error. The important thing is to get started.

In the model, it was proposed that the federal, state, and local governments all be involved in comprehensive planning for the area because of the significant involvement of each level of government in the area's community-serving activities. Yet this proposal necessarily raises questions of responsibility, both for initiative and for continuing leadership. Presumably experience will tell us how to deal with these questions. At the moment, perhaps the important question is how to get started.

To provide for this third, basic next step ahead, the following recommendation is offered:

Recommendation #3. The Bureau of Urban and Regional Planning Research of the University of Illinois should take the initiative in drafting a proposal for a demonstration project in comprehensive area planning along the lines proposed in Chapter 4. The proposal should be worked out in consultation with and funded by the federal, state, and local agencies which would be participants in the demonstration. While the Bureau should probably not assume responsibility for direction and management of the project, it should have a continuing consultative role.



LIST OF PROJECT PUBLICATIONS

General Publications:

Summary Project Report. Urbana, Illinois. Bureau of Urban and Regional Planning Research, University of Illinois. April, 1973.

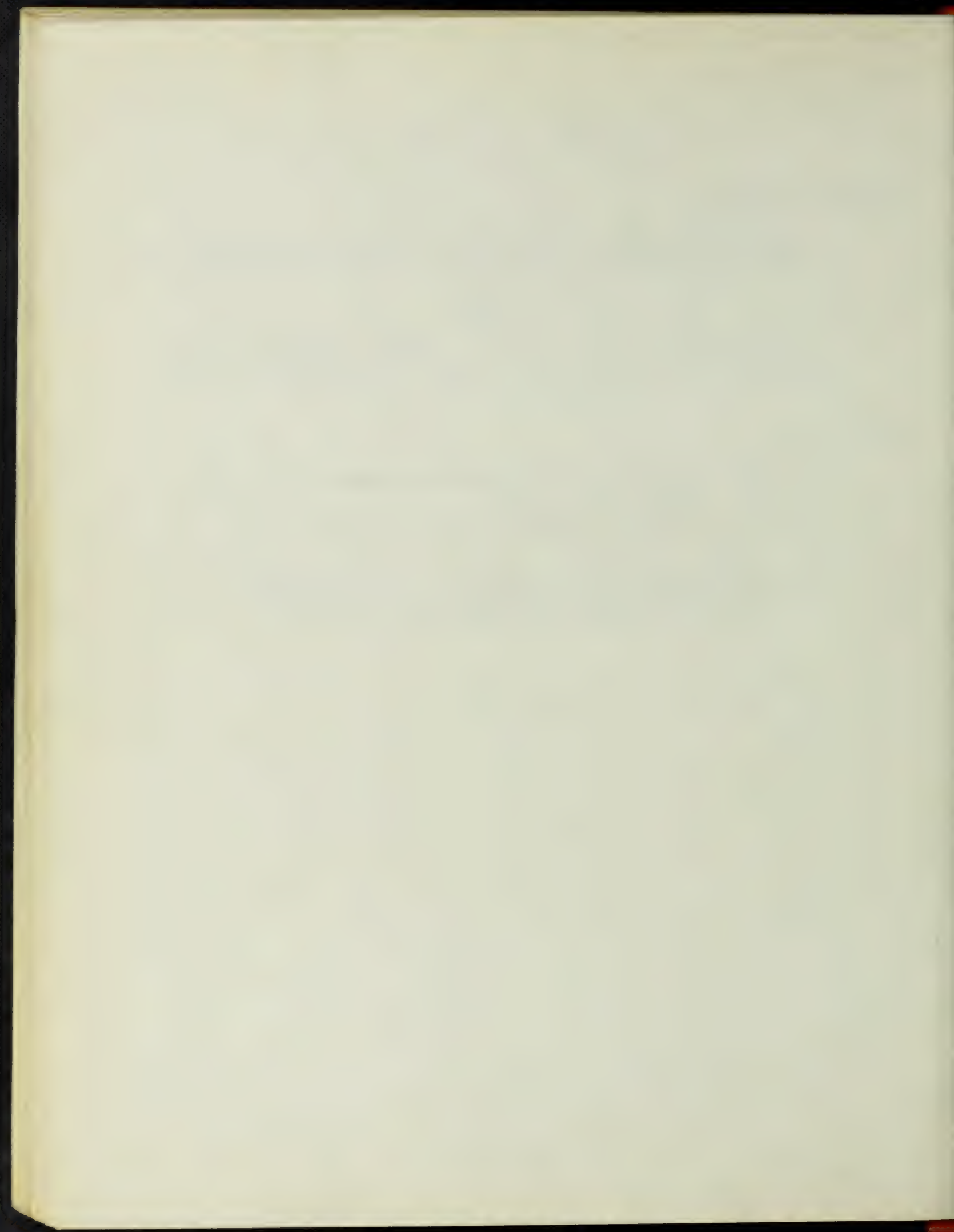
Part 1 Narrative 56 pages.

Part 2 Appendix 158 pages.

The Public Sector in Champaign County, Illinois. Illinois Business Review. Urbana, Illinois. Bureau of Economic and Business Research, University of Illinois. December, 1972. p. 6 ff.

Working Papers:

1. State Revenues Originating in Champaign County, Illinois, 1967-1970. February, 1972. 17p.
2. Federal Revenues Originating in Champaign County, Illinois, 1967-70. (In process.)
3. Program Expenditures By Function and Funding Agency Cross-Classified by Level of Spending Agency. (In process.)



ACKNOWLEDGEMENTS

We wish to thank the many people who have furnished information or assisted us in other ways in carrying this study forward, among whom are the following:

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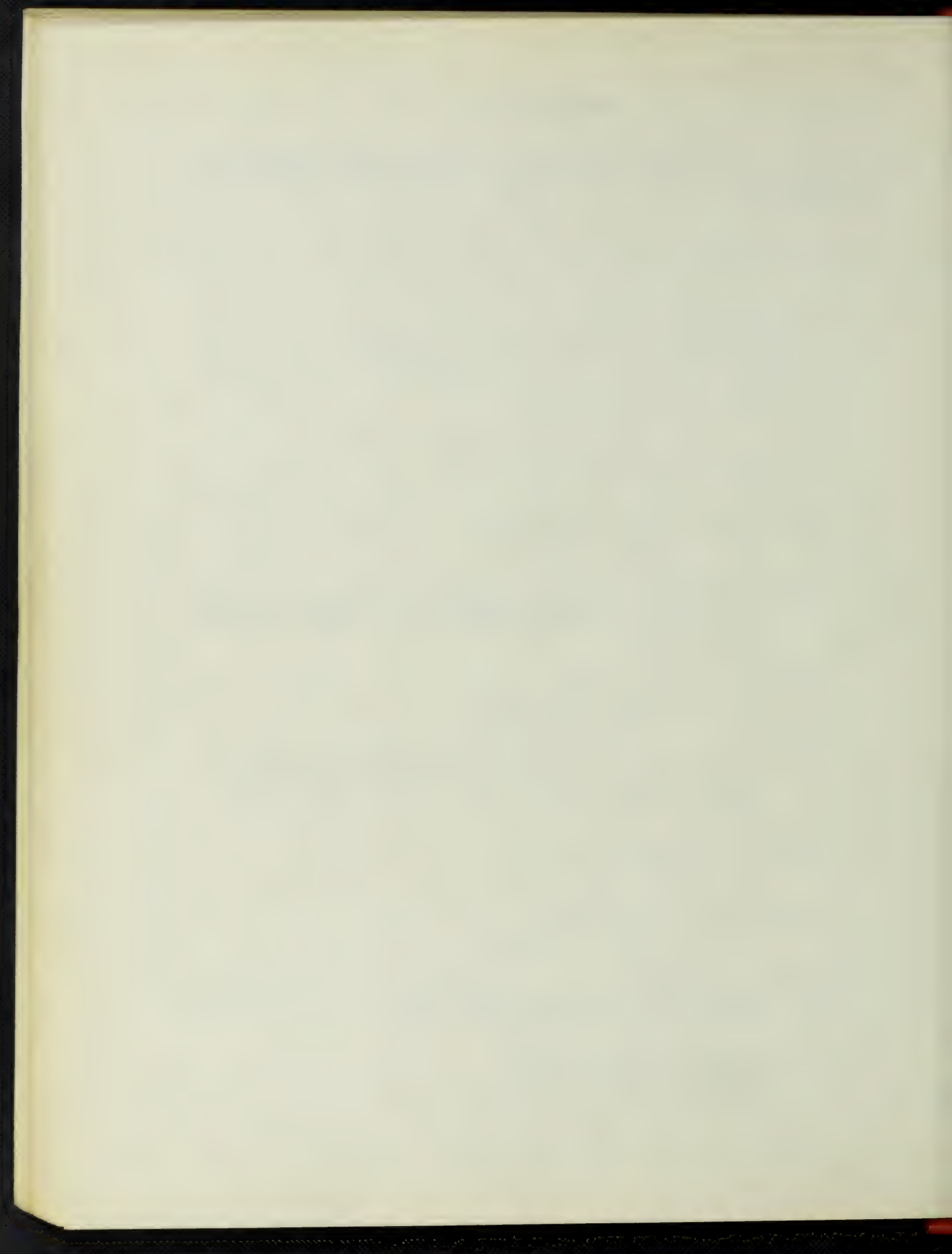
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Universities Retirement System

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Samuel Keys, Barbara Farris, George Hansen, Charles F. Barry,
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Secretary of State

F. E. Hartley, William Westbrook, Springfield.

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Other Agencies

U. S. Bureau of the Census

M. W. Moore, Washington.

Champaign County

County Auditor

Donald G. Harry

County Clerk

Mabel Kirby

County Treasurer

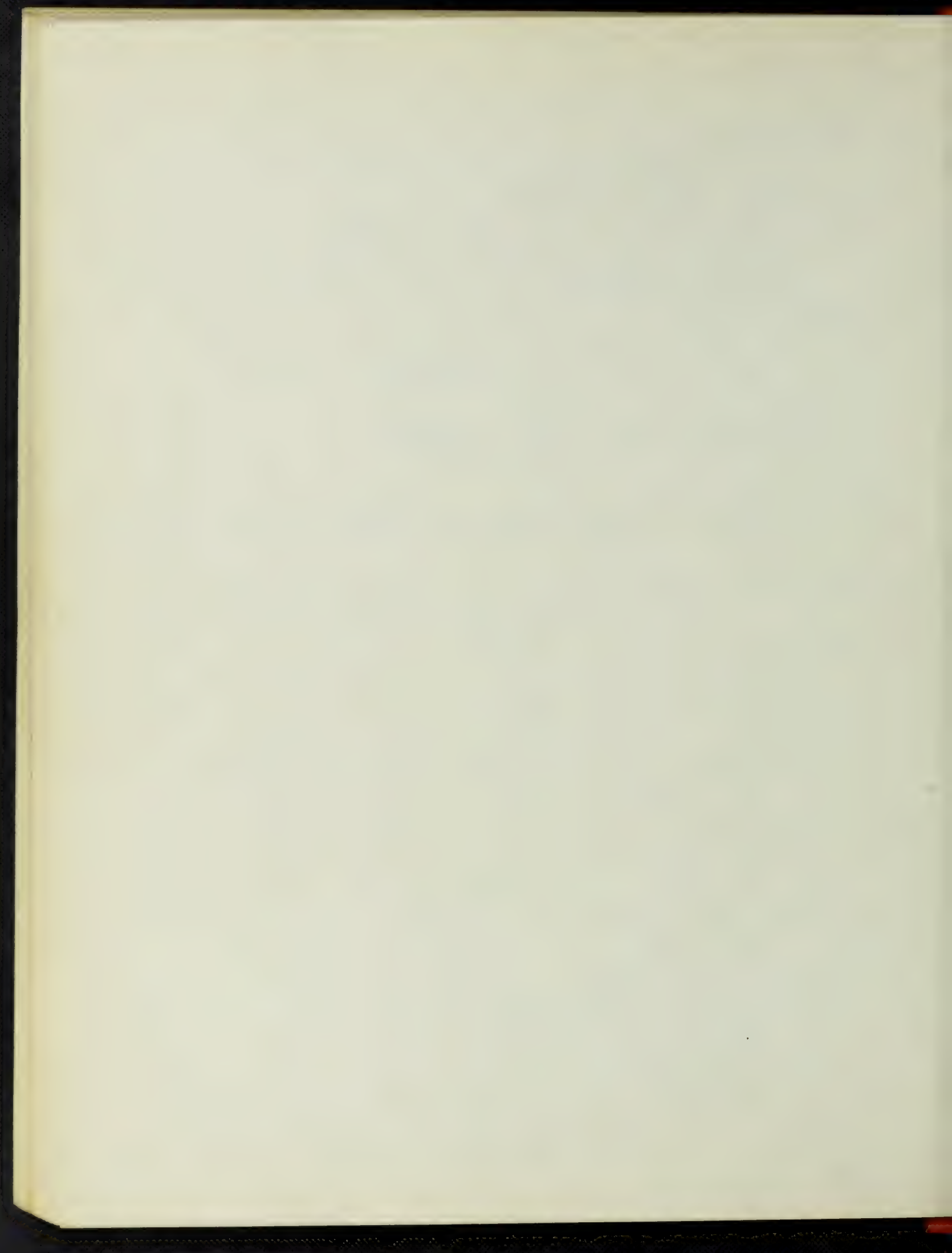
James Skelton

Superintendent of Schools

Byron L. Wise, Esther Blackburn

Burnham City Hospital

R. Zettler



Other Local Government Agencies

City of Champaign

R. B. Johnston

Cunningham Township

Duane Eckerty

East Bend Township

C. W. Shields

Forest Preserve District

H. I. Gelvin

Kerr Township

R. H. King

Parkland College

Oscar Lanphers

Public Health District

Richard J. Grabher

Raymond Township

D. A. Smith

Sanitary District

E. J. Beatty

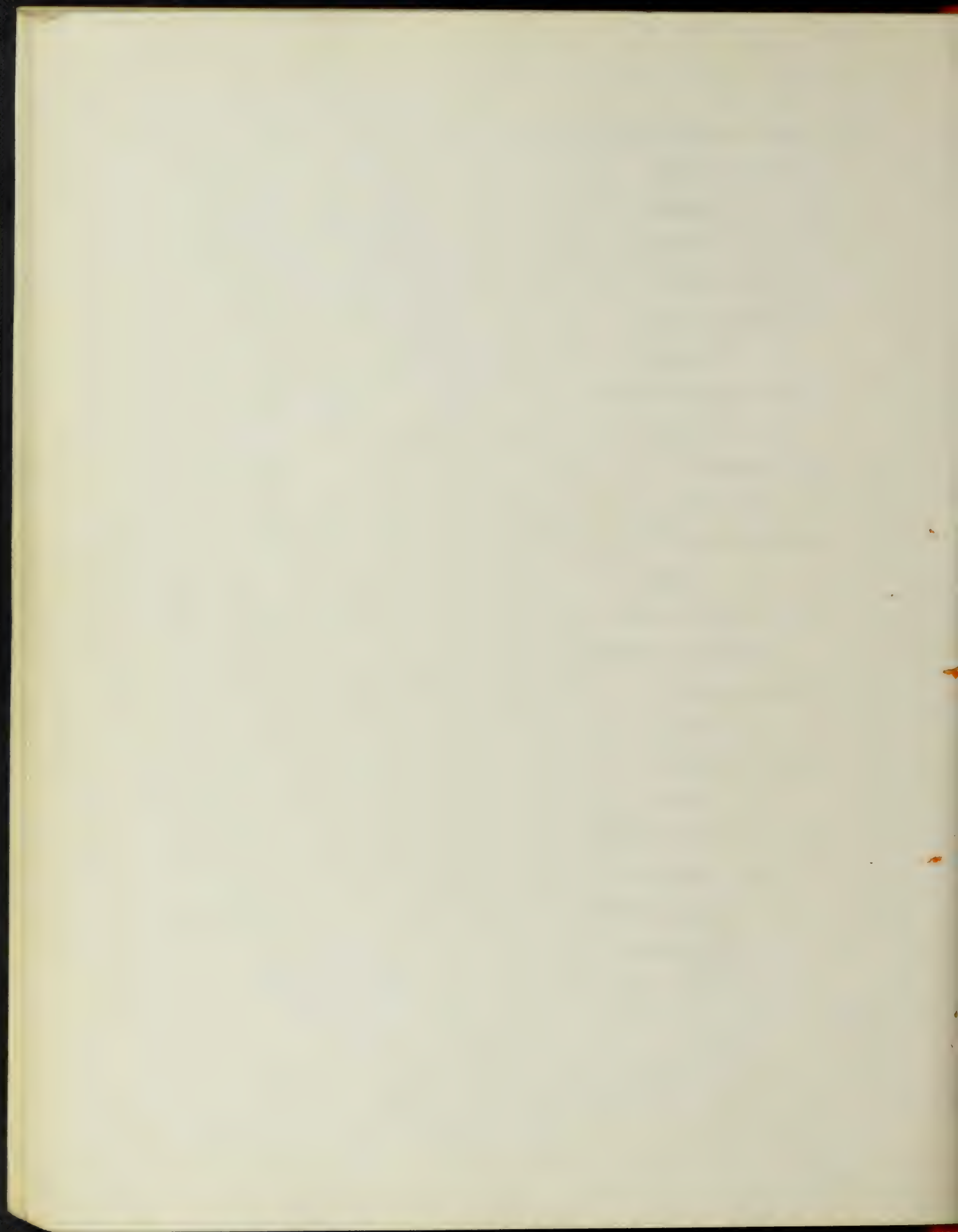
Unit #4 School District

G. P. Hankinson

Unit #116 School District

Mrs. M. Newberry

R. Bodine





SOURCES AND USES OF PUBLIC FUNDS STUDY

SUMMARY PROJECT REPORT

PART 2 - APPENDIX

**Bureau of Urban and Regional
Planning Research**

**Department of Urban and
Regional Planning**

**University of Illinois
at Urbana-Champaign**



SOURCES AND USES OF PUBLIC FUNDS STUDY

SUMMARY PROJECT REPORT

PART 2 - APPENDIX

BY

SCOTT KEYES

Professor of Urban and Regional Planning

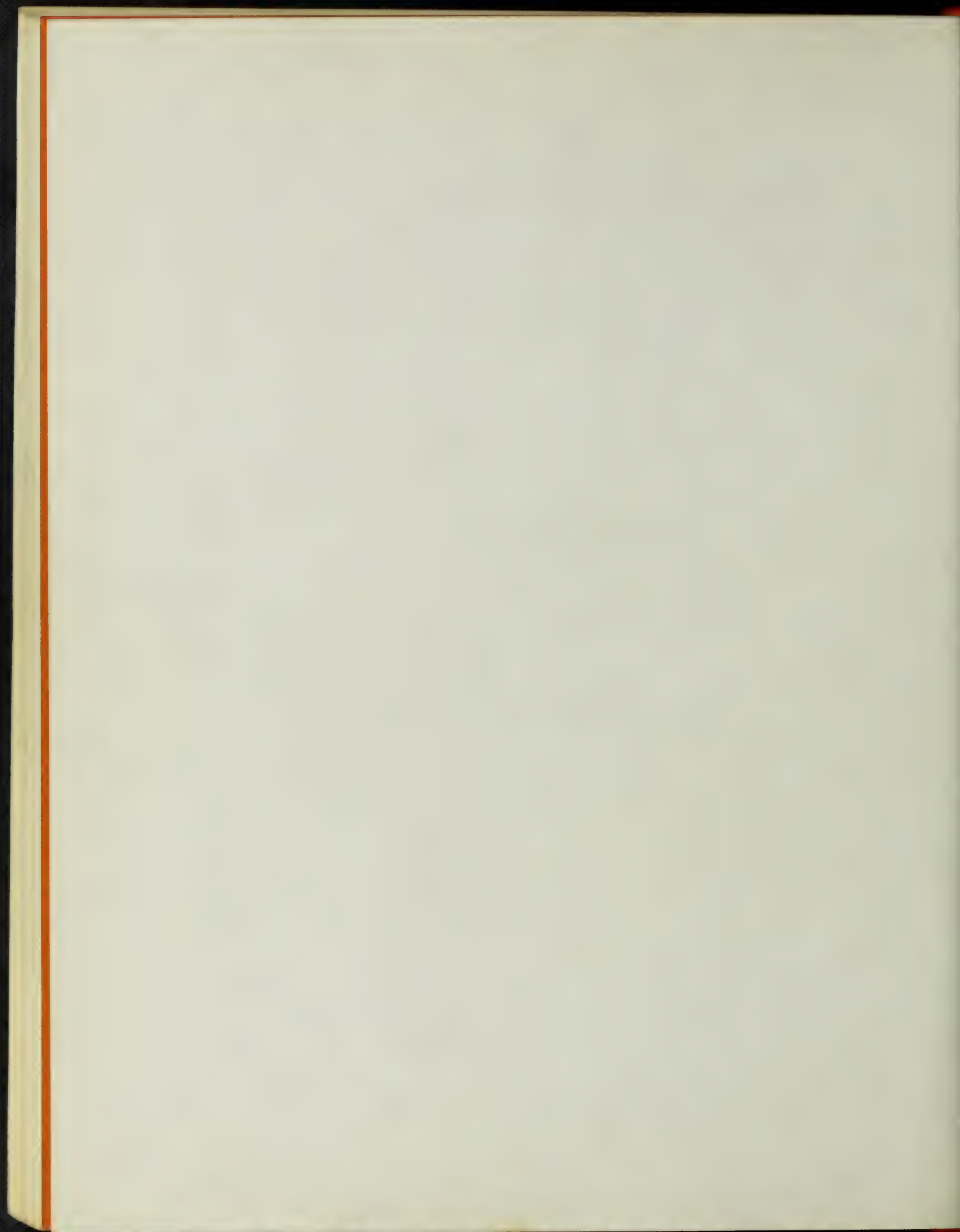


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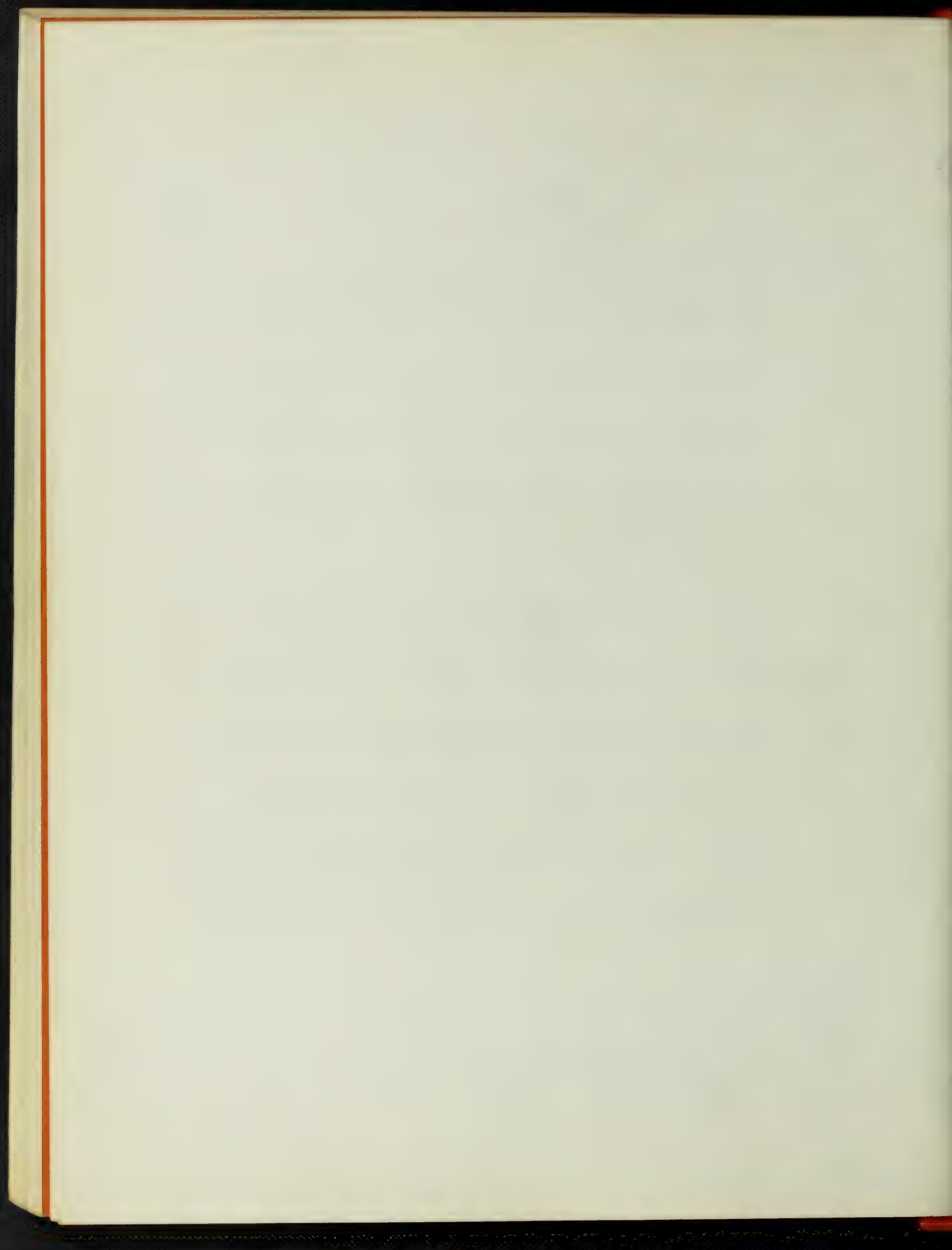
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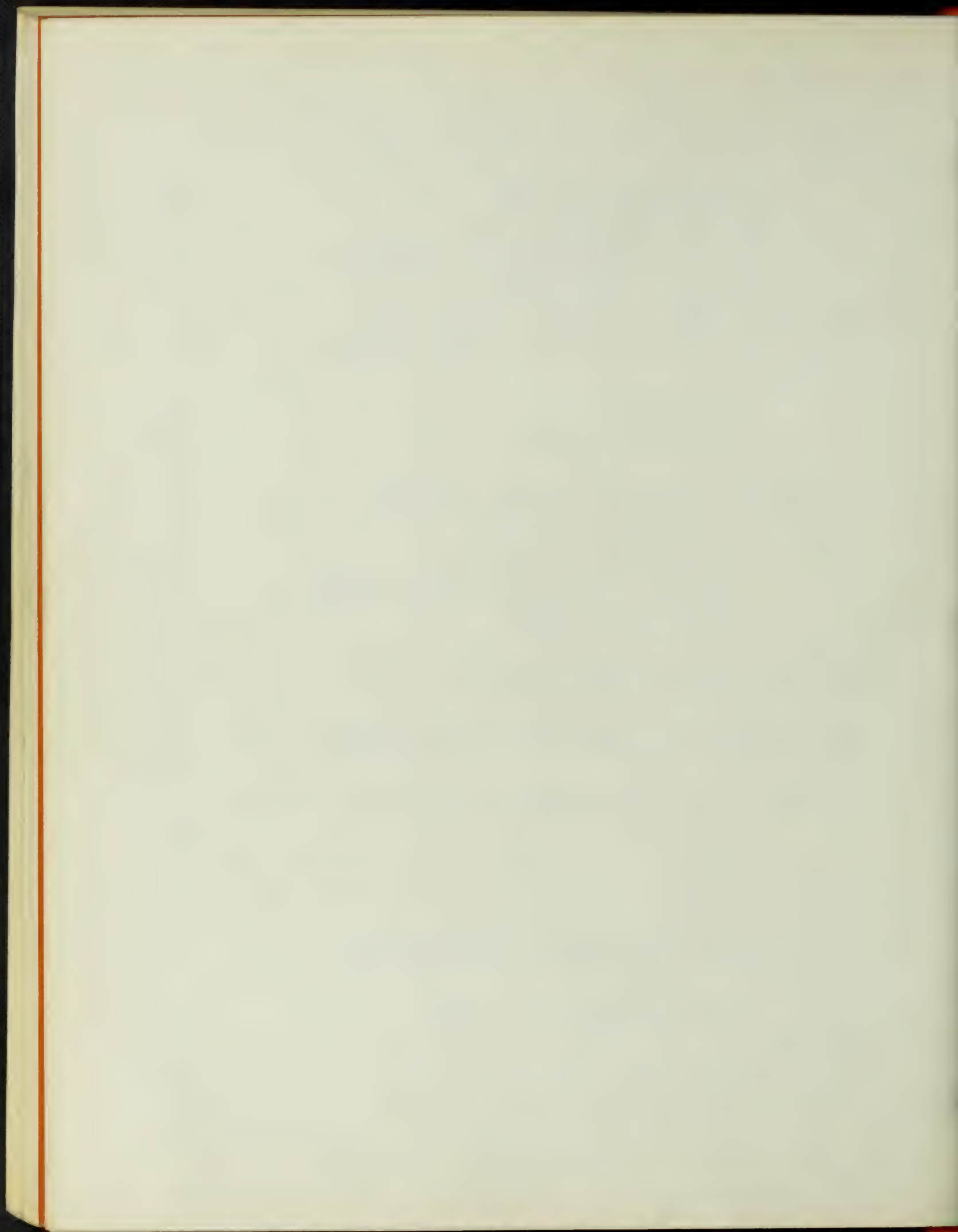
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APPENDIX A

STATISTICAL TABLES

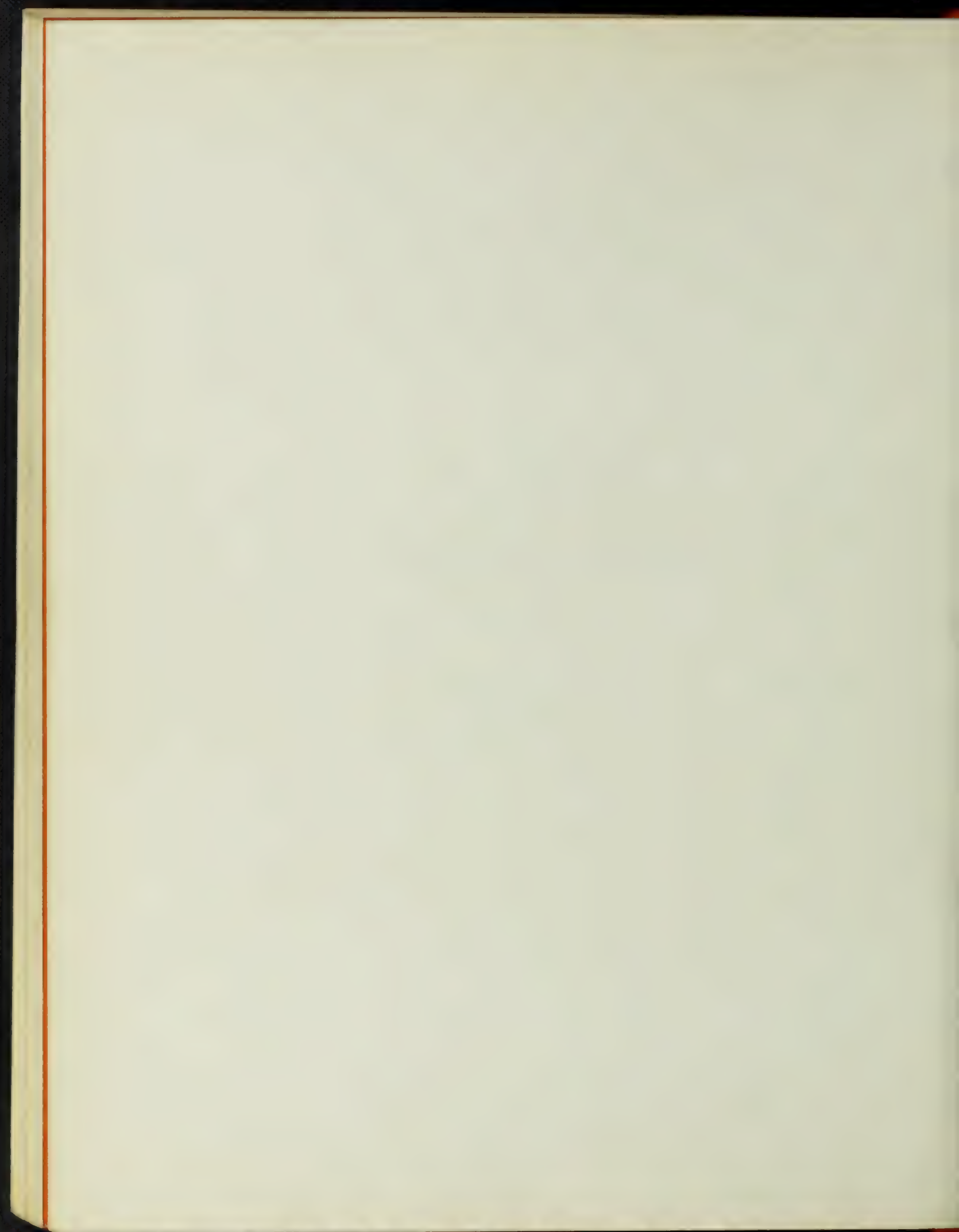


Table 1. Public Revenue Originating in Champaign County, Illinois by Level of Government and Type of Revenue. Fiscal years 1967 - 1970. (\$)

(000)												
Line No.	Classification	All Revenues	Taxes						Current Charges	Miscellaneous	Not Specified	Trust Funds
			Total	Income	Property	Sales	Licenses	Other				
1967												
1	All Governments	\$216,833	\$145,264	\$66,205	\$20,807	\$29,971	\$2,442	\$4,141	\$50,376	\$15,021	\$1,035	\$25,134
2	Federal	114,011	84,181	68,205	---	12,866	---	3,111	11,183	4,279	---	14,419
3	State	65,476	18,768	---	20	15,955	2,116	653	30,214	5,776	---	10,715
4	Local, Total	37,380	22,321	---	20,430	1,170	304	367	8,979	5,016	1,075	---
5	General Government, Total	15,422	5,713	---	3,672	1,170	304	357	7,216	2,255	170	---
6	County	3,381	613	---	632	136	45	---	2,410	134	---	---
7	Municipalities	10,841	3,244	---	1,404	1,034	259	367	4,846	2,121	---	---
8	Townships	1,524	1,356	---	1,396	---	---	---	---	---	---	---
9	Special Districts, Total	21,998	16,566	---	16,668	---	---	---	1,693	2,761	865	---
10	Schools	16,679	14,224	---	14,224	---	---	---	1,693	2,761	---	---
11	Junior College	777	777	---	777	---	---	---	---	---	---	---
12	Sanitary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
13	Parks	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
14	Forest Preserve	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
15	Health	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
16	Fire Protection	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
17	Drainage	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1968												
18	All Governments	\$224,013	\$151,716	\$64,701	\$24,128	\$32,855	\$2,629	\$4,423	\$50,339	\$14,905	\$1,145	\$25,438
19	Federal	112,497	84,707	68,701	---	12,761	---	3,215	9,193	4,178	---	14,419
20	State	71,667	21,639	---	17	18,529	2,448	651	31,207	6,632	---	14,419
21	Local, Total	39,849	25,370	---	23,111	1,511	151	537	9,359	4,095	1,145	---
22	General Government, Total	17,825	6,358	---	4,579	1,511	131	537	7,518	3,777	172	---
23	County	3,779	1,267	---	1,626	194	43	---	2,270	235	---	---
24	Municipalities	12,350	4,977	---	2,609	1,317	133	537	4,512	3,412	---	---
25	Townships	1,716	1,544	---	1,544	---	---	---	---	---	---	---
26	Special Districts, Total	22,024	16,512	---	16,512	---	---	---	2,151	289	973	---
27	Schools	15,106	15,769	---	15,769	---	---	---	1,951	366	---	---
28	Junior College	1,136	930	---	930	---	---	---	200	---	---	---
29	Sanitary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
30	Parks	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
31	Forest Preserve	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
32	Health	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
33	Fire Protection	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
34	Drainage	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1969												
35	All Governments	\$260,112	\$156,616	\$66,632	\$24,532	\$37,651	\$3,249	\$4,781	\$50,653	\$20,010	\$ 147	\$24,614
36	Federal	134,031	104,199	84,603	---	14,251	---	3,535	9,533	4,136	---	14,419
37	State	78,347	25,374	---	30	21,413	3,089	702	32,670	7,557	---	14,419
38	Local, Total	47,734	27,162	---	24,532	1,967	180	683	8,396	11,227	147	---
39	General Government, Total	18,892	7,597	---	4,797	1,966	171	640	5,728	5,503	35	---
40	County	3,913	1,125	---	894	182	49	---	2,444	2,440	---	---
41	Municipalities	13,181	4,882	---	2,259	1,784	118	640	5,519	2,991	---	---
42	Townships	1,628	1,630	---	1,616	---	4	---	81	82	85	---
43	Special Districts, Total	23,342	19,886	---	19,533	1	9	43	2,659	6,074	64	---
44	Schools	21,502	16,562	---	16,563	---	---	---	1,722	2,946	---	---
45	Junior College	4,181	1,045	---	1,043	---	---	---	937	2,531	---	---
46	Sanitary	1,307	873	---	873	---	---	---	205	228	---	---
47	Parks	799	544	---	592	---	9	43	70	35	---	---
48	Forest Preserve	150	---	---	---	---	---	---	62	88	---	---
49	Health	223	154	---	194	---	---	---	26	3	---	---
50	Fire Protection	224	160	---	159	*	*	---	6	39	19	---
51	Drainage	153	160	---	139	1	---	---	---	4	45	---
1970												
52	All Governments	\$273,178	\$160,269	\$74,433	\$25,875	\$33,428	\$3,889	\$5,153	\$62,810	\$16,982	\$ 136	\$15,390
53	Federal	131,822	103,471	86,074	---	13,892	---	3,505	11,476	4,732	---	14,419
54	State	97,815	35,078	8,409	38	22,804	3,672	965	39,260	6,400	---	16,247
55	Local, Total	47,041	26,293	---	25,837	2,133	197	723	12,204	5,650	136	---
56	General Government, Total	21,443	8,046	---	5,039	2,132	187	716	9,459	3,283	15	---
57	County	4,113	1,234	---	740	404	49	---	2,820	349	---	---
58	Municipalities	15,378	4,970	---	2,739	1,728	135	716	6,898	3,510	---	---
59	Townships	1,992	1,842	---	1,440	---	2	---	31	204	15	---
60	Special Districts, Total	25,598	20,846	---	20,423	1	10	7	2,745	1,387	121	---
61	Schools	20,556	17,782	---	17,762	---	---	---	1,699	1,994	---	---
62	Junior College	1,545	1,030	---	1,040	---	---	---	525	---	---	---
63	Sanitary	1,249	869	---	869	---	---	---	237	184	---	---
64	Parks	1,033	596	---	576	---	10	---	82	365	---	---
65	Forest Preserve	364	172	---	165	---	---	7	174	218	---	---
66	Health	219	193	---	193	---	---	---	21	5	---	---
67	Fire Protection	215	166	---	166	*	*	---	7	21	22	---
68	Drainage	137	39	---	37	1	---	---	---	---	99	---
*Less than \$1,000												

*Less than \$1,000

(a) Totals for townships, and for special districts other than the school and junior college districts have been estimated for 1967 and 1968, since specific data were not available for these years.

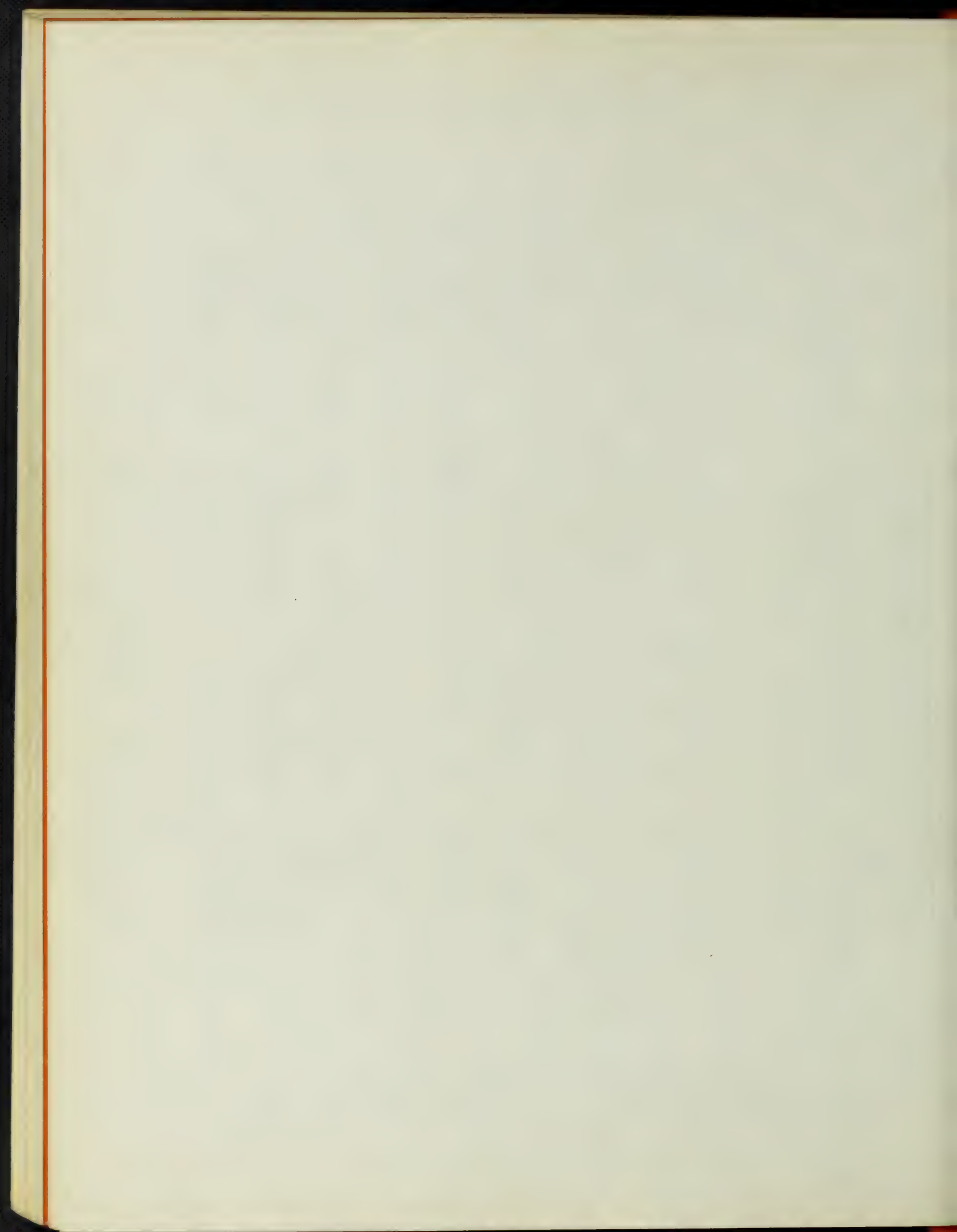


Table 2. Public Spending in Champaign County, Illinois, by Purpose of Expenditure and Source of Funds. Fiscal years 1967 - 1970. (a)

(000)

(000)									
Line No.	CLASSIFICATION	All Governments	Federal	State	Total	Local			
						Total	General Government		
							County	Municipal	Township
1967									
1	All Expenditures	\$373,462	\$193,193	\$140,001	\$40,263	\$16,136	\$3,310	\$11,165	\$1,661
2	Human Resource Development	211,269	52,821	131,450	26,597	4,722	1,381	3,231	110
3	Housing	130	---	---	---	---	---	---	---
4	Education	173,966	34,799	118,326	130	130	---	---	---
5	Elementary and Secondary	27,250	2,206	5,322	20,841	432	---	---	---
6	Junior College	215	---	---	20,302	11	---	---	---
7	University	145,523	32,420	112,754	---	---	---	---	---
8	Other	269	169	120	421	431	421	---	---
9	Health	5,543	887	1,168	---	---	---	---	---
10	Economic Opportunity	187	---	---	3,487	3,301	739	2,563	---
11	Income Maintenance	28,061	16,061	11,497	---	---	---	---	---
12	Retirement Benefits	18,233	12,748	5,435	503	503	80	312	110
13	Employer Contributions	4,011	274	3,343	---	---	---	---	---
14	Unemployment Compensation	2,053	187	1,910	393	393	80	313	---
15	Welfare	1,452	672	710	---	---	---	---	---
16	Other	2,227	2,179	48	110	110	---	---	110
17	Recreation	1,509	100	---	---	---	---	---	---
18	Cultural Activities	554	43	279	1,409	129	---	129	---
19	Community Development	1,319	739	579	227	227	---	227	---
20	Environmental Protection	7,033	1,127	3,551	---	---	---	---	---
21	Natural Environment	6,859	1,127	3,551	2,346	280	---	280	---
22	Agricultural Land	776	609	---	2,171	106	---	106	---
23	Other	6,082	513	3,501	168	---	---	---	---
24	Man-made Physical Environment	175	---	---	2,003	106	---	106	---
25	Personal and Societal Security	126,452	123,408	547	175	175	---	175	---
26	National Defense	123,460	123,460	52	2,496	2,310	718	1,593	---
27	Law Enforcement	1,502	1	373	---	---	---	---	---
28	Fire Protection	977	---	6	1,527	1,527	718	810	---
29	Traffic Safety	113	---	113	969	783	---	783	---
30	Other	---	---	---	---	---	---	---	---
31	Economic Development	4,555	1,670	---	---	---	---	---	---
32	Economic Development	4,342	1,057	---	2,685	2,685	---	2,685	---
33	Economic Regulation	13	13	---	2,685	2,685	---	2,685	---
34	Movement of People, Goods and Messages	14,739	7,406	4,124	---	---	---	---	---
35	Transportation	10,728	3,344	4,124	3,220	3,220	212	1,842	1,166
36	Street and Highway Construction	10,374	3,050	4,124	3,220	3,220	212	1,842	1,166
37	Other Transportation	351	354	---	3,220	3,220	212	1,842	1,166
38	Communication	4,022	4,022	---	---	---	---	---	---
39	Government Administration	9,553	6,676	9	---	---	---	---	---
40	Not Specified	51	---	---	2,369	2,869	996	1,487	336
1968									
1	All Expenditures	394,233	195,792	155,287	43,154	16,639	4,034	10,894	1,711
2	Human Resource Development	235,930	61,617	145,074	29,259	5,061	1,686	3,264	111
3	Housing	197	---	---	---	---	---	---	---
4	Education	193,657	40,943	120,500	197	197	---	---	---
5	Elementary and Secondary	29,581	1,750	7,227	23,115	475	---	---	---
6	Junior College	2,391	---	---	20,404	10	---	---	---
7	University	161,025	38,551	122,009	2,245	---	---	---	---
8	Other	659	442	217	465	465	465	---	---
9	Health	6,134	1,170	1,429	---	---	---	---	---
10	Economic Opportunity	146	140	---	3,525	3,341	822	2,519	---
11	Income Maintenance	32,269	18,371	13,208	---	---	---	---	---
12	Retirement Benefits	20,190	14,550	5,030	690	675	192	373	111
13	Employer Contributions	6,069	355	5,136	---	---	---	---	---
14	Unemployment Compensation	1,676	111	1,566	579	564	192	373	---
15	Welfare	1,982	1,032	819	---	---	---	---	---
16	Other	2,373	2,314	59	111	111	---	---	111
17	Recreation	1,643	113	---	---	---	---	---	---
18	Cultural Activities	479	76	167	1,530	136	---	136	---
19	Community Development	1,419	793	621	236	236	---	236	---
20	Environmental Protection	1,122	2,737	3,784	---	---	---	---	---
21	Natural Environment	7,124	1,131	3,784	2,601	507	---	507	---
22	Agricultural Land	940	771	---	2,209	---	---	---	---
23	Other	6,184	360	3,784	169	---	---	---	---
24	Man-made Physical Environment	1,093	1,606	---	2,340	115	---	115	---
25	Personal and Societal Security	114,656	111,236	626	392	392	---	392	---
26	National Defense	111,223	111,175	43	2,794	2,600	764	1,836	---
27	Law Enforcement	2,408	61	461	---	---	---	---	---
28	Fire Protection	937	---	9	1,856	1,366	764	1,101	---
29	Traffic Safety	88	---	88	928	735	---	735	---
30	Other	---	---	---	---	---	---	---	---

(a) Totals for townships, and for special districts other than the school and junior colleges are data were not available.

(a) Totals for townships, and for special districts other than the school and junior college districts have been estimated for 1967 and 1968, since specific data were not available for these years.

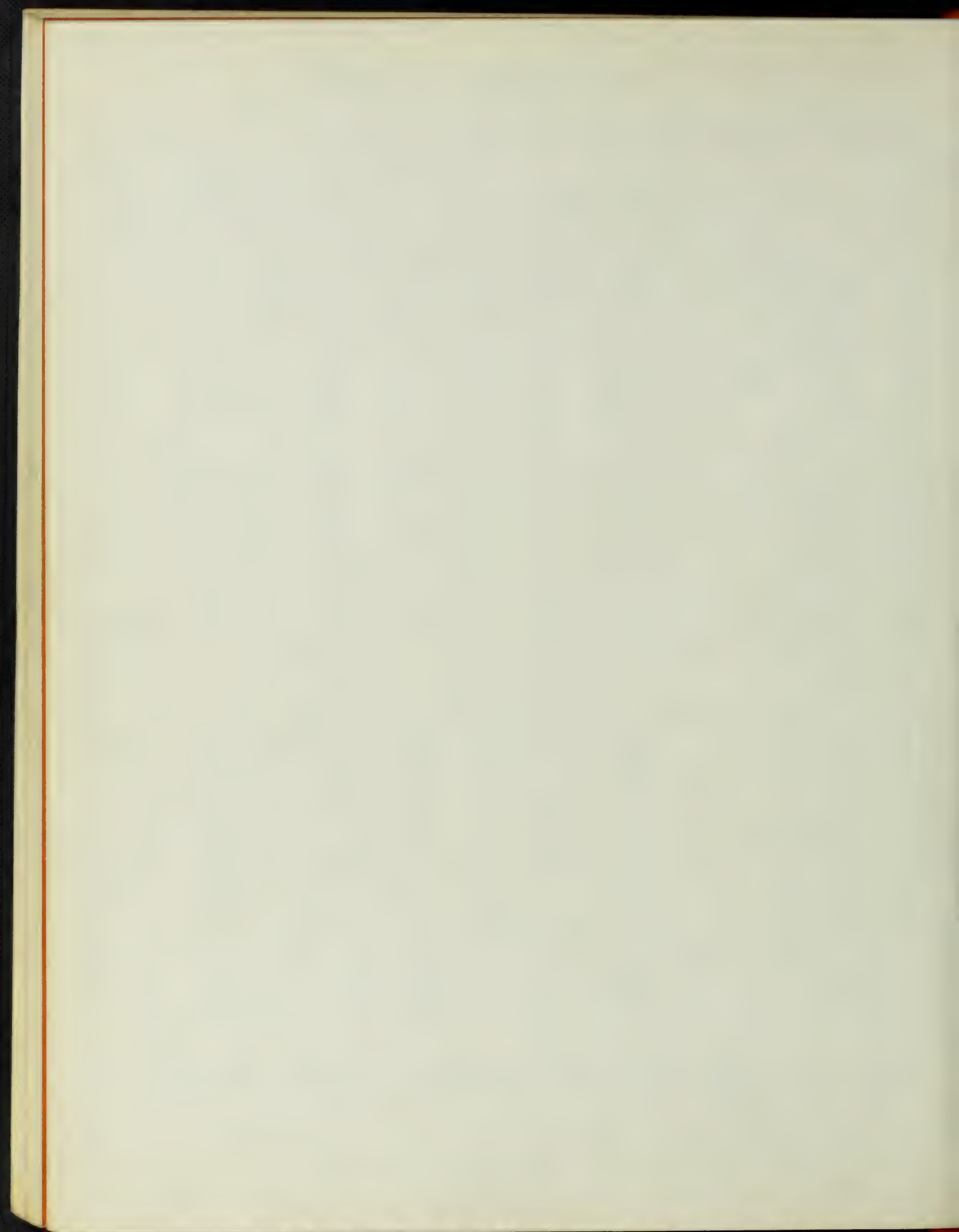


Table 2. Public Spending in Champaign County, Illinois, by Purpose of Expenditure
and Source of Funds. Fiscal years 1967 - 1970. (continued)

(000)

Line No.	CLASSIFICATION	Local (continued)							
		Special Districts							
		Total	School	Junior College	Sanitary	Law and Police Protection	Health	Fire Protection	Drainage
	1967								
1	All Expenditures	\$24,127	\$20,291	\$ 118	\$1,898	\$1,281	\$ 186	\$ 186	\$ 168
2	Human Resource Development	21,875	20,291	118	---	1,281	186	---	---
3	Housing	---	---	---	---	---	---	---	---
4	Education	20,400	20,291	118	---	---	---	---	---
5	Elementary and Secondary	20,291	20,291	---	---	---	---	---	---
6	Junior College	118	---	118	---	---	---	---	---
7	University	---	---	---	---	---	---	---	---
8	Other	---	---	---	---	---	---	---	---
9	Health	186	---	---	---	---	186	---	---
10	Economic Opportunity	---	---	---	---	---	---	---	---
11	Income Maintenance	---	---	---	---	---	---	---	---
12	Retirement Benefits	---	---	---	---	---	---	---	---
13	Employer Contributions	---	---	---	---	---	---	---	---
14	Unemployment Compensation	---	---	---	---	---	---	---	---
15	Welfare	---	---	---	---	---	---	---	---
16	Other	---	---	---	---	---	---	---	---
17	Recreation	1,281	---	---	---	1,281	---	---	---
18	Cultural Activities	---	---	---	---	---	---	---	---
19	Community Development	---	---	---	---	---	---	---	---
20	Environmental Protection	2,066	---	---	1,898	---	---	---	168
21	Natural Environment	2,066	---	---	1,898	---	---	---	168
22	Agricultural Land	168	---	---	---	---	---	---	168
23	Other	1,898	---	---	1,898	---	---	---	---
24	Man-made Physical Environment	---	---	---	---	---	---	---	---
25	Personal and Societal Security	186	---	---	---	---	---	186	---
26	National Defense	---	---	---	---	---	---	---	---
27	Law Enforcement	---	---	---	---	---	---	---	---
28	Fire Protection	186	---	---	---	---	---	186	---
29	Traffic Safety	---	---	---	---	---	---	---	---
30	Other	---	---	---	---	---	---	---	---
31	Economic Development	---	---	---	---	---	---	---	---
32	Economic Development	---	---	---	---	---	---	---	---
33	Economic Regulation	---	---	---	---	---	---	---	---
34	Movement of People, Goods and Messages	---	---	---	---	---	---	---	---
35	Transportation	---	---	---	---	---	---	---	---
36	Street and Highway Construction	---	---	---	---	---	---	---	---
37	Other Transportation	---	---	---	---	---	---	---	---
38	Communication	---	---	---	---	---	---	---	---
39	Government Administration	---	---	---	---	---	---	---	---
40	Not Specified	---	---	---	---	---	---	---	---
	1968								
41	All Expenditures	\$26,515	\$20,394	\$2,245	\$1,925	\$1,394	\$ 194	\$ 194	\$ 169
42	Human Resource Development	24,228	20,394	2,245	---	1,394	194	---	---
43	Housing	---	---	---	---	---	---	---	---
44	Education	22,640	20,394	2,245	---	---	---	---	---
45	Elementary and Secondary	20,394	20,394	---	---	---	---	---	---
46	Junior College	2,245	---	2,245	---	---	---	---	---
47	University	---	---	---	---	---	---	---	---
48	Other	---	---	---	---	---	---	---	---
49	Health	194	---	---	---	---	194	---	---
50	Economic Opportunity	---	---	---	---	---	---	---	---
51	Income Maintenance	14	14	---	---	---	---	---	---
52	Retirement Benefits	---	---	---	---	---	---	---	---
53	Employer Contributions	14	14	---	---	---	---	---	---
54	Unemployment Compensation	---	---	---	---	---	---	---	---
55	Welfare	---	---	---	---	---	---	---	---
56	Other	---	---	---	---	---	---	---	---
57	Recreation	1,394	---	---	---	1,394	---	---	---
58	Cultural Activities	---	---	---	---	---	---	---	---
59	Community Development	---	---	---	---	---	---	---	---
60	Environmental Protection	2,094	---	---	1,925	---	---	---	169
61	Natural Environment	2,094	---	---	1,925	---	---	---	169
62	Agricultural Land	169	---	---	---	---	---	---	169
63	Other	1,925	---	---	1,925	---	---	---	---
64	Man-made Physical Environment	---	---	---	---	---	---	---	---
65	Personal and Societal Security	194	---	---	---	---	---	194	---
66	National Defense	---	---	---	---	---	---	---	---
67	Law Enforcement	---	---	---	---	---	---	---	---
68	Fire Protection	194	---	---	---	---	---	194	---
69	Traffic Safety	---	---	---	---	---	---	---	---
70	Other	---	---	---	---	---	---	---	---

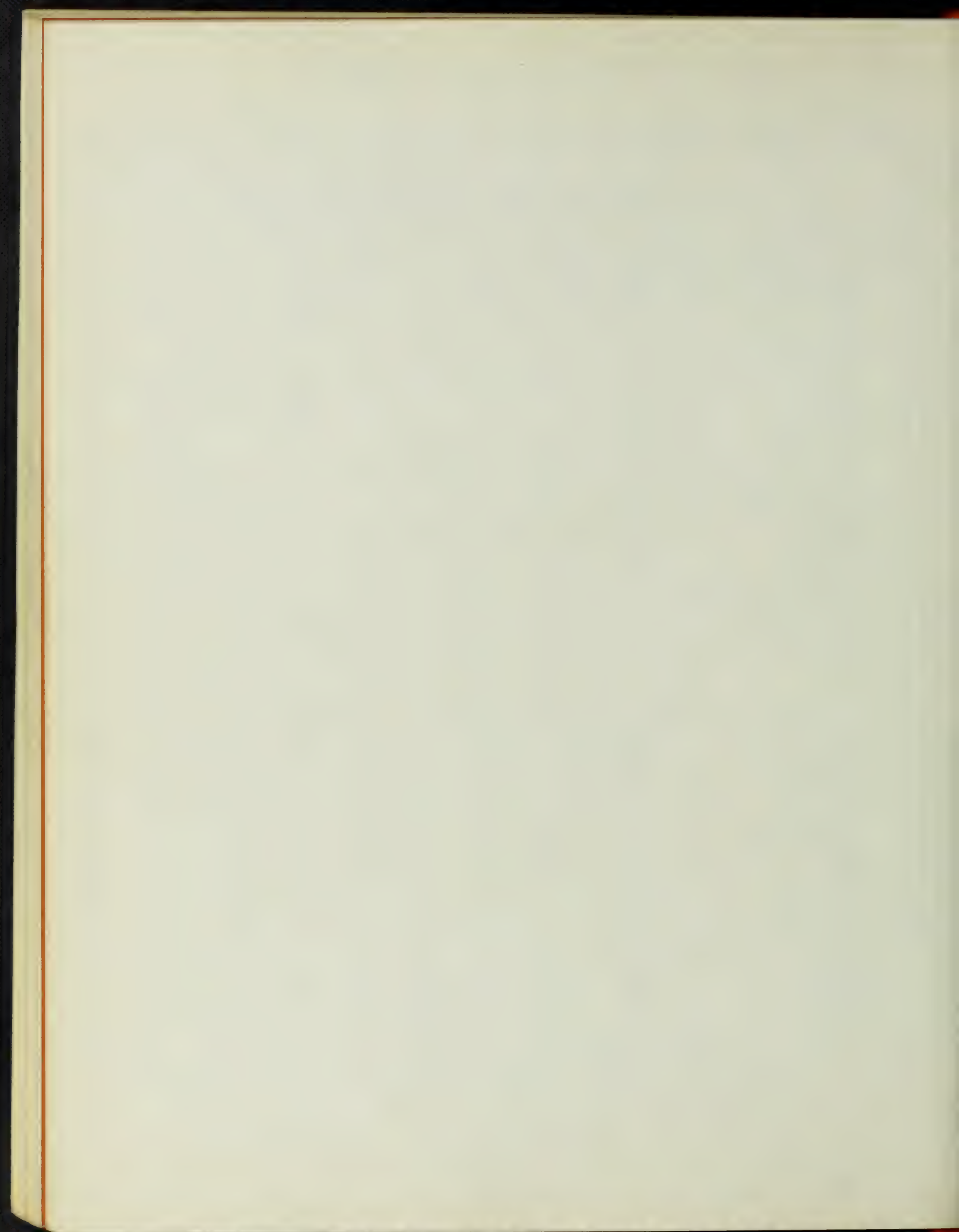


Table 9. Public Spending in Champaign County, Illinois, by Purpose of Expenditure and Source of Funds. Fiscal years 1967-1968. (continued)

(000)

Line No.	CLASSIFICATION	All Governments	Federal	State	Total	Local			
						General Government			
						Total	County	Municipal	Township
	1968 (continued)								
1	Economic Development	\$ 5,228	\$ 2,862	\$ ---	\$ 2,426	\$ 2,426	\$ ---	\$ 2,506	\$ ---
2	Economic Development	5,228	2,862	---	2,426	2,426	---	2,506	---
3	Economic Regulation	1	1	---	---	---	---	---	---
4	Movement of People, Goods and Messages	19,511	10,153	5,835	3,323	3,323	489	1,632	1,202
5	Transportation	14,660	3,322	5,835	3,323	3,323	489	1,632	1,202
6	Street and Highway Construction	13,971	4,812	5,835	3,323	3,323	489	1,632	1,202
7	Other Transportation	710	---	---	---	---	---	---	---
8	Communication	4,831	4,831	---	---	---	---	---	---
9	Government Administration	9,667	6,987	17	2,663	2,663	1,083	1,183	398
10	Not Specified	58	---	---	58	58	13	45	---
	1969								
11	All Expenditures	\$446,543	\$228,465	\$170,016	\$48,102	\$19,762	\$4,173	\$13,839	\$1,750
12	Human Resource Development	259,318	71,592	156,423	31,392	5,335	1,663	3,571	101
13	Education	261	---	---	261	---	---	---	---
14	Elementary and Secondary	209,190	45,339	139,760	510	332	312	---	---
15	Junior College	31,117	2,320	7,485	21,313	11	11	---	---
16	University	3,690	7	757	2,876	---	---	---	---
17	Other	173,457	42,915	100,221	31	321	321	---	---
18	Health	977	647	310	---	---	---	---	---
19	Economic Opportunity	6,387	1,017	1,940	3,664	3,664	567	2,777	---
20	Income Maintenance	1,549	1,549	---	---	---	---	---	---
21	Retirement Benefits	37,072	21,703	14,747	852	771	184	487	101
22	Employer Contributions	23,614	17,513	6,151	---	---	---	---	---
23	Unemployment Compensation	6,169	142	5,267	751	670	134	447	---
24	Welfare	2,394	121	2,273	---	---	---	---	---
25	Other	2,528	1,449	960	101	101	---	---	101
26	Recreation	2,546	2,480	66	---	---	---	---	---
27	Cultural Activities	1,658	---	---	1,658	62	---	62	---
28	Community Development	516	65	224	245	245	---	245	---
29	Environmental Protection	1,945	1,255	688	---	---	---	---	---
30	Natural Environment	8,227	2,296	3,940	2,544	454	---	464	---
31	Agricultural Land	7,418	2,296	3,940	2,139	58	---	58	---
32	Other	961	730	---	171	---	---	---	---
33	Man-made Physical Environment	6,517	519	1,970	1,958	58	---	58	---
34	Personal and Societal Security	1,102	895	---	405	405	---	405	---
35	National Defense	128,545	174,732	745	1,632	2,836	931	1,905	---
36	Law Enforcement	124,732	124,636	96	---	---	---	---	---
37	Fire Protection	2,623	76	535	2,013	2,713	931	1,082	---
38	Traffic Safety	1,015	---	16	1,625	813	---	813	---
39	Other	128	---	278	---	---	---	---	---
40	Economic Development	9,704	6,239	---	3,533	3,533	---	3,533	---
41	Economic Development	9,704	6,239	---	3,533	3,533	---	3,533	---
42	Economic Regulation	---	---	---	---	---	---	---	---
43	Movement of People, Goods and Messages	29,352	16,051	8,837	4,496	4,496	533	2,724	1,239
44	Transportation	24,744	11,065	8,497	4,496	4,496	533	2,724	1,239
45	Street and Highway Construction	23,891	10,591	8,837	4,496	4,496	533	2,724	1,239
46	Other Transportation	475	475	---	---	---	---	---	---
47	Communication	4,985	4,985	---	---	---	---	---	---
48	Government Administration	10,676	7,775	67	2,835	2,835	1,446	1,378	410
49	Not Specified	293	---	---	293	293	---	293	---
	1970								
51	All Expenditures	\$461,337	\$221,462	\$195,251	\$44,275	\$20,266	\$4,713	\$13,520	\$1,024
52	Human Resource Development	286,830	74,492	161,495	28,541	6,748	1,992	4,814	124
53	Education	234	---	---	234	---	---	---	---
54	Elementary and Secondary	229,426	47,533	141,647	29,227	259	259	---	---
55	Junior College	30,517	2,453	13,517	17,947	13	13	---	---
56	University	3,188	43	1,248	2,734	---	---	---	---
57	Other	191,877	44,502	147,017	246	246	246	---	---
58	Health	966	517	450	---	---	---	---	---
59	Economic Opportunity	9,136	1,405	2,107	5,274	5,274	1,040	4,607	---
60	Income Maintenance	353	---	---	---	---	---	---	---
61	Retirement Benefits	43,415	23,959	19,093	864	862	190	533	124
62	Employer Contributions	26,711	18,977	7,740	---	---	---	---	---
63	Unemployment Compensation	6,517	139	3,511	823	723	100	533	---
64	Welfare	4,474	315	4,253	---	---	---	---	---
65	Other	3,266	1,049	1,249	178	128	---	---	128
66	Recreation	2,452	2,160	94	---	---	---	---	---
67	Cultural Activities	1,015	28	---	1,578	72	---	72	---
68	Community Development	542	22	271	269	269	269	---	---
69	Environmental Protection	7,060	1,104	956	---	---	---	---	---

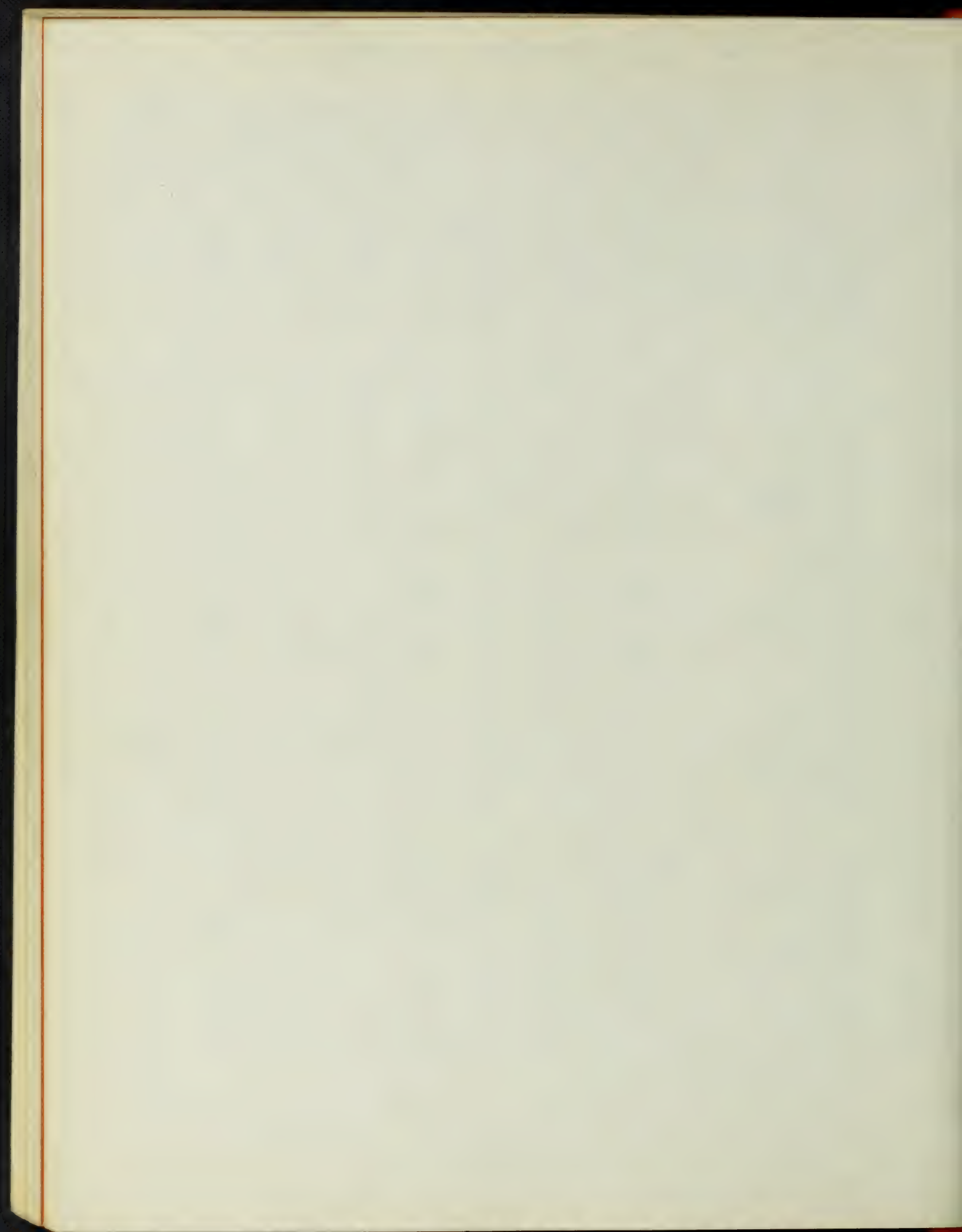


Table 2. Public Spending in DeWain County, Illinois, by Purpose of Expenditure and Source of Funds. Fiscal years 1967 - 1970. (continued)

(000)

Line No.	CLASSIFICATION	Local (continued)							
		Special Districts							
		Total	School	Junior College	Sanitary	Park and Forest Preserve	Health	Fire Protection	Drainage
1968 (continued)									
1	Economic Development	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
2	Economic Development	---	---	---	---	---	---	---	---
3	Economic Regulation	---	---	---	---	---	---	---	---
4	Movement of People, Goods and Messages	---	---	---	---	---	---	---	---
5	Transportation	---	---	---	---	---	---	---	---
6	Street and Highway Construction	---	---	---	---	---	---	---	---
7	Other Transportation	---	---	---	---	---	---	---	---
8	Communication	---	---	---	---	---	---	---	---
9	Government Administration	---	---	---	---	---	---	---	---
10	Not Specified	---	---	---	---	---	---	---	---
1969									
11	All Expenditures	\$28,340	\$21,319	\$2,876	\$1,925	\$1,631	\$ 217	\$ 202	\$ 171
12	Human Resource Development	26,058	21,319	2,876	15	1,631	217	---	---
13	Housing	---	---	---	---	---	---	---	---
14	Education	24,178	21,302	2,876	---	---	---	---	---
15	Elementary and Secondary	21,302	21,302	---	---	---	---	---	---
16	Junior College	2,876	---	2,876	---	---	---	---	---
17	University	---	---	---	---	---	---	---	---
18	Other	---	---	---	---	---	---	---	---
19	Health	202	---	---	---	---	202	---	---
20	Economic Opportunity	---	---	---	---	---	---	---	---
21	Income Maintenance	81	18	---	15	34	14	---	---
22	Retirement Benefits	---	---	---	---	---	---	---	---
23	Employer Contributions	81	18	---	15	34	14	---	---
24	Unemployment Compensation	---	---	---	---	---	---	---	---
25	Welfare	---	---	---	---	---	---	---	---
26	Other	---	---	---	---	---	---	---	---
27	Recreation	1,596	---	---	---	1,596	---	---	---
28	Cultural Activities	---	---	---	---	---	---	---	---
29	Community Development	---	---	---	---	---	---	---	---
30	Environmental Protection	2,081	---	---	1,910	---	---	---	171
31	Natural Environment	2,081	---	---	1,910	---	---	---	171
32	Agricultural Land	171	---	---	---	---	---	---	171
33	Other	1,910	---	---	1,910	---	---	---	---
34	Man-made Physical Environment	---	---	---	---	---	---	---	---
35	Personal and Societal Security	202	---	---	---	---	---	202	---
36	National Defense	---	---	---	---	---	---	---	---
37	Law Enforcement	---	---	---	---	---	---	---	---
38	Fire Protection	202	---	---	---	---	---	202	---
39	Traffic Safety	---	---	---	---	---	---	---	---
40	Other	---	---	---	---	---	---	---	---
41	Economic Development	---	---	---	---	---	---	---	---
42	Economic Development	---	---	---	---	---	---	---	---
43	Economic Regulation	---	---	---	---	---	---	---	---
44	Movement of People, Goods and Messages	---	---	---	---	---	---	---	---
45	Transportation	---	---	---	---	---	---	---	---
46	Street and Highway Construction	---	---	---	---	---	---	---	---
47	Other Transportation	---	---	---	---	---	---	---	---
48	Communication	---	---	---	---	---	---	---	---
49	Government Administration	---	---	---	---	---	---	---	---
50	Not Specified	---	---	---	---	---	---	---	---
1970									
51	All Expenditures	\$24,209	\$17,949	\$2,034	\$1,852	\$1,558	\$ 234	\$ 209	\$ 172
52	Human Resource Development	21,796	17,949	2,034	19	1,558	234	---	---
53	Housing	---	---	---	---	---	---	---	---
54	Education	19,988	17,934	2,034	---	---	---	---	---
55	Elementary and Secondary	17,934	17,934	---	---	---	---	---	---
56	Junior College	2,034	---	2,034	---	---	---	---	---
57	University	---	---	---	---	---	---	---	---
58	Other	---	---	---	---	---	---	---	---
59	Health	211	---	---	---	---	211	---	---
60	Economic Opportunity	---	---	---	---	---	---	---	---
61	Income Maintenance	110	15	---	19	52	23	---	---
62	Retirement Benefits	---	---	---	---	---	---	---	---
63	Employer Contributions	110	15	---	19	52	23	---	---
64	Unemployment Compensation	---	---	---	---	---	---	---	---
65	Welfare	---	---	---	---	---	---	---	---
66	Other	---	---	---	---	---	---	---	---
67	Recreation	1,506	---	---	---	1,506	---	---	---
68	Cultural Activities	---	---	---	---	---	---	---	---
69	Community Development	---	---	---	---	---	---	---	---

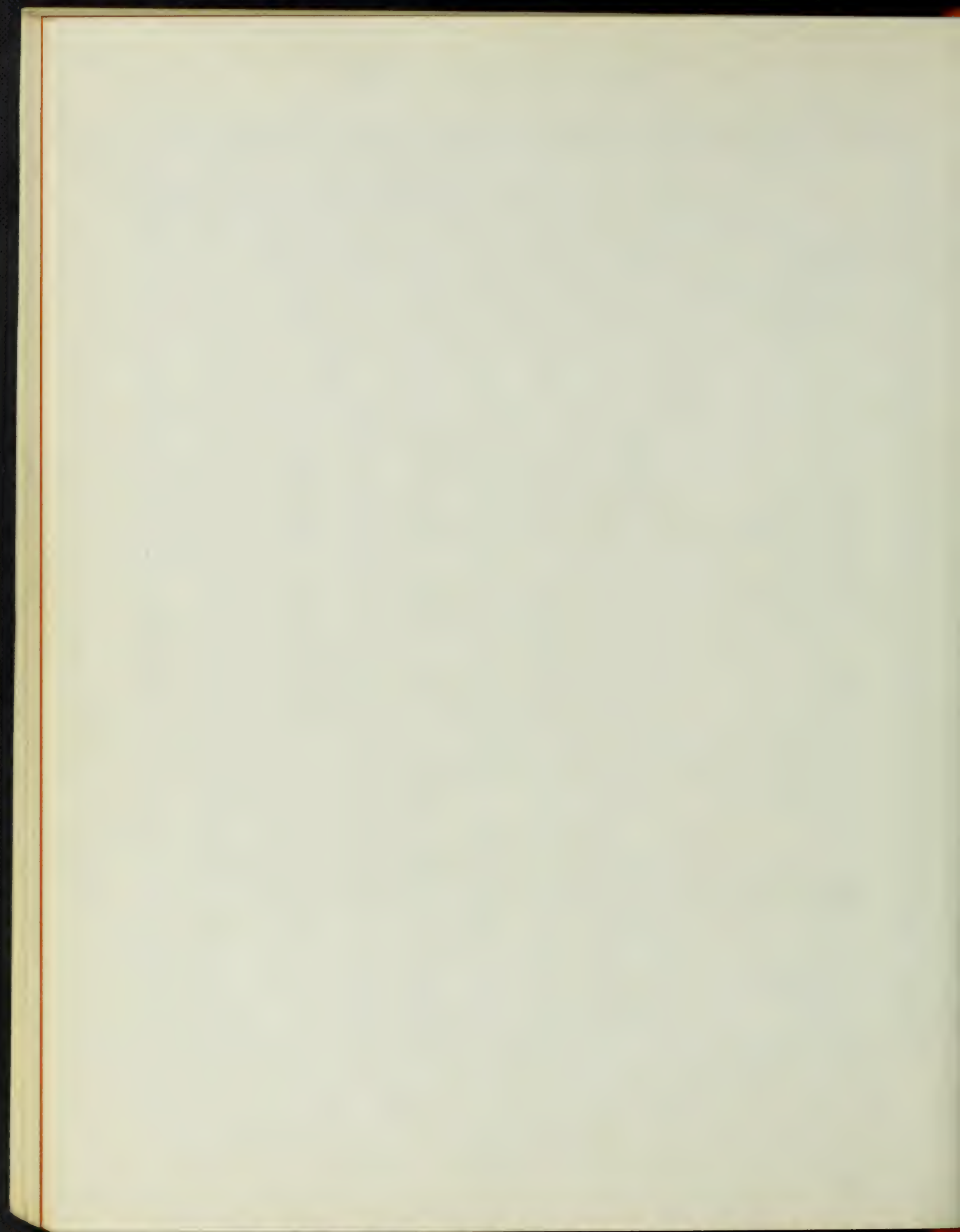


Table 2. Public Spending in Champaign County, Illinois, by Purpose of Expenditure and Source of Funds. Fiscal years 1967 - 1970. (continued)

(000)

Line No.	CLASSIFICATION	All Governments	Federal	State	Total	Local			
						Total	General Government		
							County	Municipal	Township
	1970 (continued)								
1	Environmental Protection	\$ 9,400	\$ 2,121	\$ 4,738	\$ 2,541	\$ 536	\$ —	\$ 536	\$ —
2	Natural Environment	8,340	1,432	4,738	2,170	165	—	165	—
3	Agricultural Land	1,040	877	—	172	—	—	—	—
4	Other	7,291	555	4,738	1,993	165	—	165	—
5	Man-made Physical Environment	1,060	689	—	371	371	—	371	—
6	Personal and Societal Security	119,226	114,849	915	3,462	3,254	1,050	2,203	—
7	National Defense	114,813	114,773	40	—	—	—	—	—
8	Law Enforcement	2,963	17	663	2,288	2,288	1,050	1,237	—
9	Fire Protection	1,169	—	15	1,175	966	—	966	—
10	Traffic Safety	250	59	191	—	—	—	—	—
11	Other	—	—	—	—	—	—	—	—
12	Economic Development	9,386	6,978	—	2,408	2,408	—	2,408	—
13	Economic Development	9,386	6,978	—	2,408	2,408	—	2,408	—
14	Economic Regulation	—	—	—	—	—	—	—	—
15	Movement of People, Goods and Messages	23,734	13,761	6,085	3,888	3,888	465	2,149	1,274
16	Transportation	13,240	8,263	6,085	3,888	3,888	465	2,149	1,274
17	Street and Highway Construction	17,742	7,770	6,085	3,888	3,888	465	2,149	1,274
18	Other Transportation	498	498	—	—	—	—	—	—
19	Communication	5,494	5,494	—	—	—	—	—	—
20	Government Administration	12,750	9,262	120	3,368	3,368	1,206	1,836	626
21	Not Specified	63	—	—	63	63	—	63	—

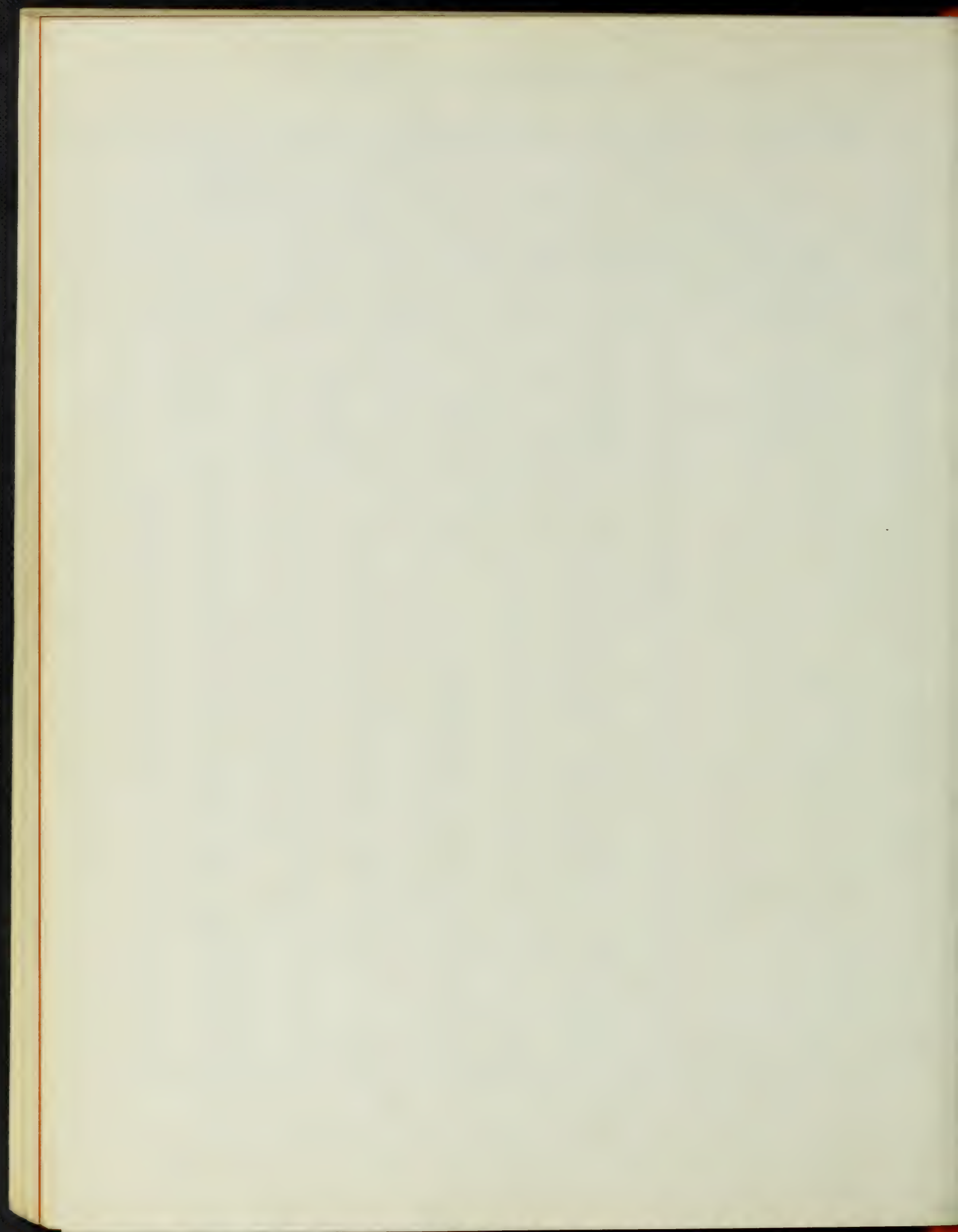


Table 2. Public Spending in Champaign County, Illinois, by Purpose of Expenditure and Source of Funds. Fiscal years 1967 - 1970. (continued)

(000)

Line No.	CLASSIFICATION	Local (continued)							
		Special Districts							
		Total	School	Junior College	Sanitary	Park and Forest Property	Health	Fire Protection	Drainage
	1970 (continued)								
1	Environmental Protection	\$ 2,005	\$ ---	\$ ---	\$ 1,833	\$ ---	\$ ---	\$ ---	\$ 172
2	Natural Environment	2,005	---	---	1,833	---	---	---	172
3	Agricultural Land	172	---	---	---	---	---	---	172
4	Other	1,833	---	---	1,833	---	---	---	---
5	Man-made Physical Environment	---	---	---	---	---	---	---	---
6	Personal and Societal Security	209	---	---	---	---	---	209	---
7	National Defense	---	---	---	---	---	---	---	---
8	Law Enforcement	---	---	---	---	---	---	---	---
9	Fire Protection	209	---	---	---	---	---	209	---
10	Traffic Safety	---	---	---	---	---	---	---	---
11	Other	---	---	---	---	---	---	---	---
12	Economic Development	---	---	---	---	---	---	---	---
13	Economic Development	---	---	---	---	---	---	---	---
14	Economic Regulation	---	---	---	---	---	---	---	---
15	Movement of People, Goods and Messages	---	---	---	---	---	---	---	---
16	Transportation	---	---	---	---	---	---	---	---
17	Street and Highway Construction	---	---	---	---	---	---	---	---
18	Other Transportation	---	---	---	---	---	---	---	---
19	Communication	---	---	---	---	---	---	---	---
20	Government Administration	---	---	---	---	---	---	---	---
21	Not Specified	---	---	---	---	---	---	---	---

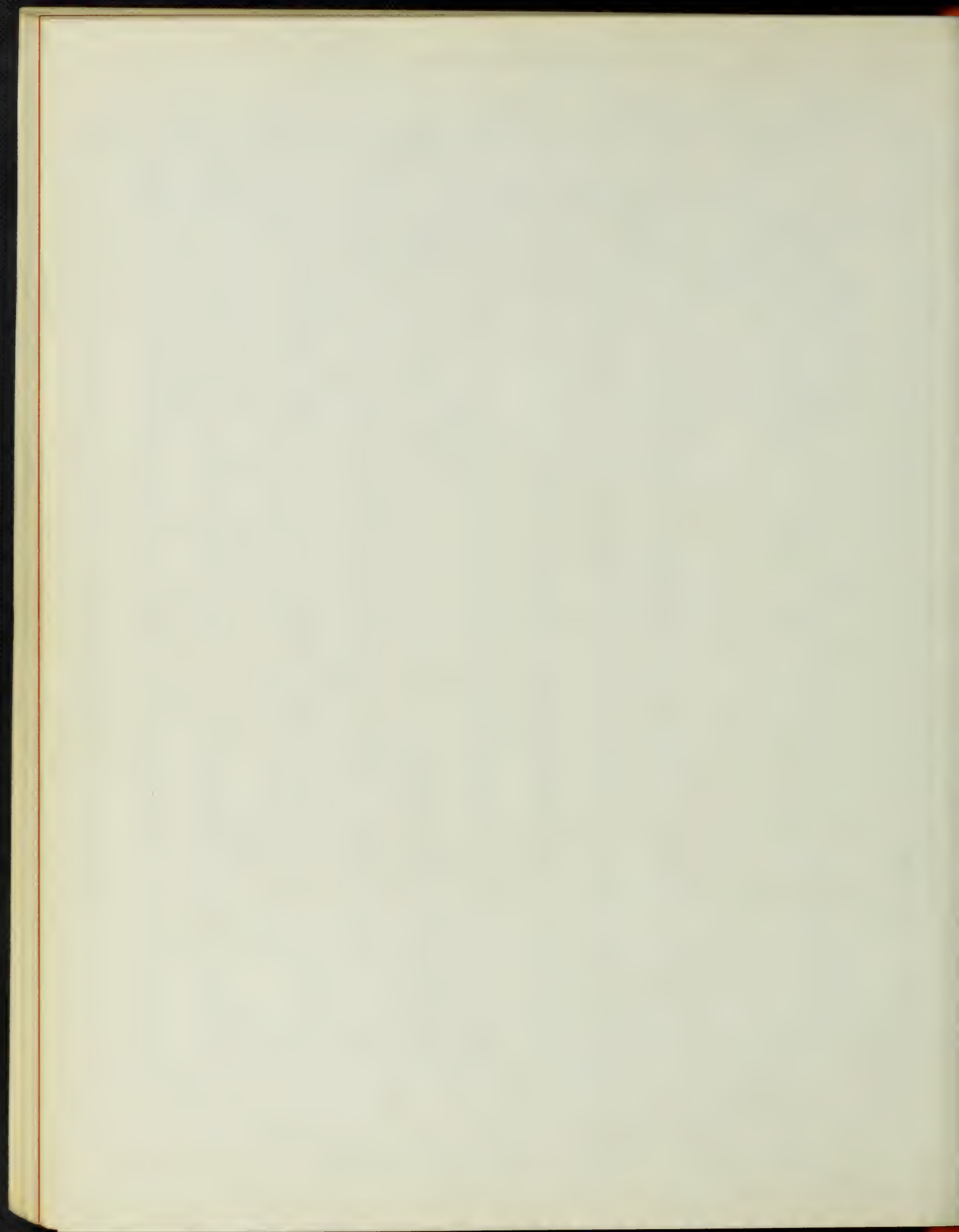


Table 3 Revenue Received by the Federal Government, and Estimated Amount Originating in the State of Illinois, and in Champaign County, By Type. Fiscal Years 1967 through 1970.

Classification	Total (a)				Per Capita			
	1967	1968	1969	1970	1967	1968	1969	1970
Federal Government:								
Total	161,351	165,239	199,637	205,562	815.47	826.77	988.69	1,011.45
General Revenue	130,869	133,240	162,045	163,582	661.41	668.66	805.48	804.69
Taxes	115,121	117,554	145,996	146,682	580.42	588.18	723.04	718.78
Individual Income	61,526	62,726	87,249	90,412	310.95	313.82	432.09	444.86
Corporation Income	33,971	28,665	35,678	32,529	171.69	143.42	181.65	161.53
Sales, Gross Receipts & Customs	15,826	16,275	17,826	18,297	79.68	81.43	88.28	90.23
Customs Duties	1,901	2,038	2,319	2,430	9.61	10.20	11.48	11.96
Motor Fuel	3,178	3,325	3,508	3,776	16.02	16.64	17.37	18.58
Alcoholic Beverages	3,958	4,269	4,534	4,726	20.02	21.36	22.45	23.73
Tobacco Products	2,077	2,122	2,138	2,094	10.52	10.62	10.59	10.30
Other Sales & Gross Receipts	4,692	4,570	5,326	5,271	23.71	22.62	26.38	25.74
Other Taxes	3,818	3,889	4,244	4,544	19.32	19.46	21.02	22.56
Death and Gift	2,976	3,051	3,491	3,614	15.05	15.27	17.29	17.93
All Other	840	838	753	900	4.23	4.19	3.73	4.43
Charges & Misc. General Revenue	15,748	15,686	16,848	17,500	79.59	78.48	83.44	86.11
Current Charges	10,602	10,597	11,479	11,401	53.52	52.02	56.85	56.10
Postal Receipts	4,866	5,408	5,986	6,181	24.59	27.06	29.65	30.41
Natural Resources	3,277	2,260	1,846	2,267	16.56	11.31	9.14	11.15
Sale Agricultural Products	2,216	1,095	492	800	11.22	5.48	2.44	4.33
Sale of Property	162	169	203	399	.82	.85	1.01	1.67
Interest Earnings	1,364	1,527	1,575	1,641	6.89	7.64	7.80	9.26
Other Misc. General Revenue	3,619	3,594	3,591	3,919	18.29	17.98	17.78	19.28
Insurance Trust Revenue	30,462	31,999	36,793	41,930	154.06	160.11	182.21	205.56
Employee Retirement	1,220	1,375	1,479	1,713	6.17	6.88	7.32	8.43
Unemployment Compensation	137	131	126	123	.69	.66	.62	.61
CASI, Disability and Health	27,663	29,029	33,649	38,485	139.21	145.25	166.64	189.36
Veterans Life Insurance	668	605	600	679	3.38	3.03	2.97	3.34
Railroad Retirement	795	858	939	950	4.02	4.29	4.65	4.62
State of Illinois:								
Total	10,417	10,596	12,511	13,015	965.79	965.88	1,132.52	1,171.05
General Revenue	8,441	8,532	10,181	10,368	782.55	778.54	921.61	932.83
Taxes	7,534	7,645	9,256	9,341	698.50	697.60	837.37	840.47
Individual Income	4,003	4,407	5,510	5,637	336.57	402.14	498.78	512.60
Corporation Income	2,296	2,000	2,568	2,288	212.87	182.50	227.05	203.87
Sales, Gross Receipts & Customs	994	992	1,107	1,078	92.15	90.52	100.21	96.49
Customs Duties	123	127	146	151	11.40	11.59	13.22	13.59
Motor Fuel	178	171	205	182	16.47	15.60	18.55	16.58
Alcoholic Beverages	257	271	287	292	23.83	24.73	25.98	26.27
Tobacco Products	135	135	132	127	12.92	12.32	11.95	11.43
Other Sales & Gross Receipts	301	288	337	326	27.91	26.28	30.51	29.33
Other Taxes	241	246	263	278	22.33	22.45	23.81	25.01
Death and Gift	190	195	218	224	17.62	17.79	19.73	20.15
All Other	51	51	45	54	4.72	4.65	4.07	4.25
Charges & Misc. General Revenue	907	887	925	1,027	84.09	80.94	83.73	92.41
Current Charges	560	553	593	651	53.77	50.46	53.66	58.51
Postal Receipts	313	347	378	385	29.01	31.66	34.22	34.54
Natural Resources	170	102	76	157	15.75	9.31	6.88	14.13
Sale Agricultural Products	129	58	24	103	11.96	5.29	2.17	9.27
Sale of Property	6	6	8	13	.56	.55	.72	1.17
Interest Earnings	84	96	96	116	7.79	8.76	8.69	10.44
Other Misc. General Revenue	237	232	228	247	21.17	21.17	20.64	22.22
Insurance Trust Revenue	1,975	2,064	2,330	2,647	183.20	185.34	210.92	238.17
Employee Retirement	47	52	57	67	4.27	4.74	5.16	6.03
Unemployment Compensation	10	9	9	9	.93	.82	.81	.81
CASI, Disability and Health	1,806	1,887	2,142	2,442	167.44	172.19	193.90	219.72
Veterans Life Insurance	36	33	33	37	3.38	3.03	2.97	3.34
Railroad Retirement	77	83	89	92	7.14	7.57	7.88	8.28
Champaign County:								
Total	114,013	112,497	134,031	138,822	747.63	729.67	839.79	850.20
General Revenue	99,594	98,078	117,884	119,679	653.02	628.30	738.62	732.56
Taxes	84,182	84,707	104,190	103,471	552.01	542.65	652.32	633.70
Individual Income	51,561	54,809	69,064	71,525	286.44	351.11	432.86	438.04
Corporation Income	16,644	13,892	17,549	14,549	109.14	88.39	109.96	99.20
Sales, Gross Receipts & Customs	12,866	12,791	14,251	13,892	84.37	81.24	89.29	85.05
Customs Duties	1,581	1,208	1,824	1,907	10.37	10.30	11.43	11.53
Motor Fuel	2,360	2,393	2,965	2,975	15.48	15.33	18.58	15.77
Alcoholic Beverages	3,315	3,430	3,591	3,690	21.74	21.97	22.50	22.60
Tobacco Products	1,734	1,715	1,653	1,599	11.37	10.99	10.36	9.79
Other Sales & Gross Receipts	3,976	3,645	4,218	4,121	25.42	23.35	26.43	25.24
Other Taxes	3,111	3,215	3,306	3,505	20.40	20.60	20.71	21.47
Death and Gift	2,448	2,466	2,736	2,829	16.05	15.80	17.29	17.33
All Other	663	643	570	676	4.35	4.12	3.57	4.14
Charges & Misc. General Revenue	15,412	13,371	13,694	16,208	101.06	85.66	85.80	99.76
Current Charges	11,183	9,193	9,558	11,476	73.33	58.89	59.89	70.28
Postal Receipts	4,029	4,395	4,731	4,859	26.42	28.16	29.64	29.76
Natural Resources	4,593	2,423	1,664	4,056	30.12	15.52	10.43	24.34
Sale Agricultural Products	3,529	1,410	491	2,784	23.14	9.03	3.08	17.05
Sale of Property	163	147	176	254	1.07	.94	1.10	1.80
Interest Earnings	1,011	1,088	1,099	1,320	6.63	6.97	6.89	8.23
Other Misc. General Revenue	3,055	2,943	2,861	3,118	20.03	18.95	17.93	19.10
Insurance Trust Revenue	14,419	14,419	16,147	19,143	94.55	97.37	101.17	117.24
Employee Retirement	1,224	1,197	1,283	1,456	8.03	7.67	8.04	9.10
Unemployment Compensation	72	66	63	62	.47	.42	.39	.33
CASI, Disability and Health	12,201	12,263	13,884	16,583	80.01	78.56	86.99	101.52
Veterans Life Insurance	515	473	474	545	3.39	3.03	2.97	3.34
Railroad Retirement	407	420	443	467	2.67	2.59	2.78	2.80

(a) Amounts for the Federal Government and the State of Illinois in millions, for Champaign County in thousands.

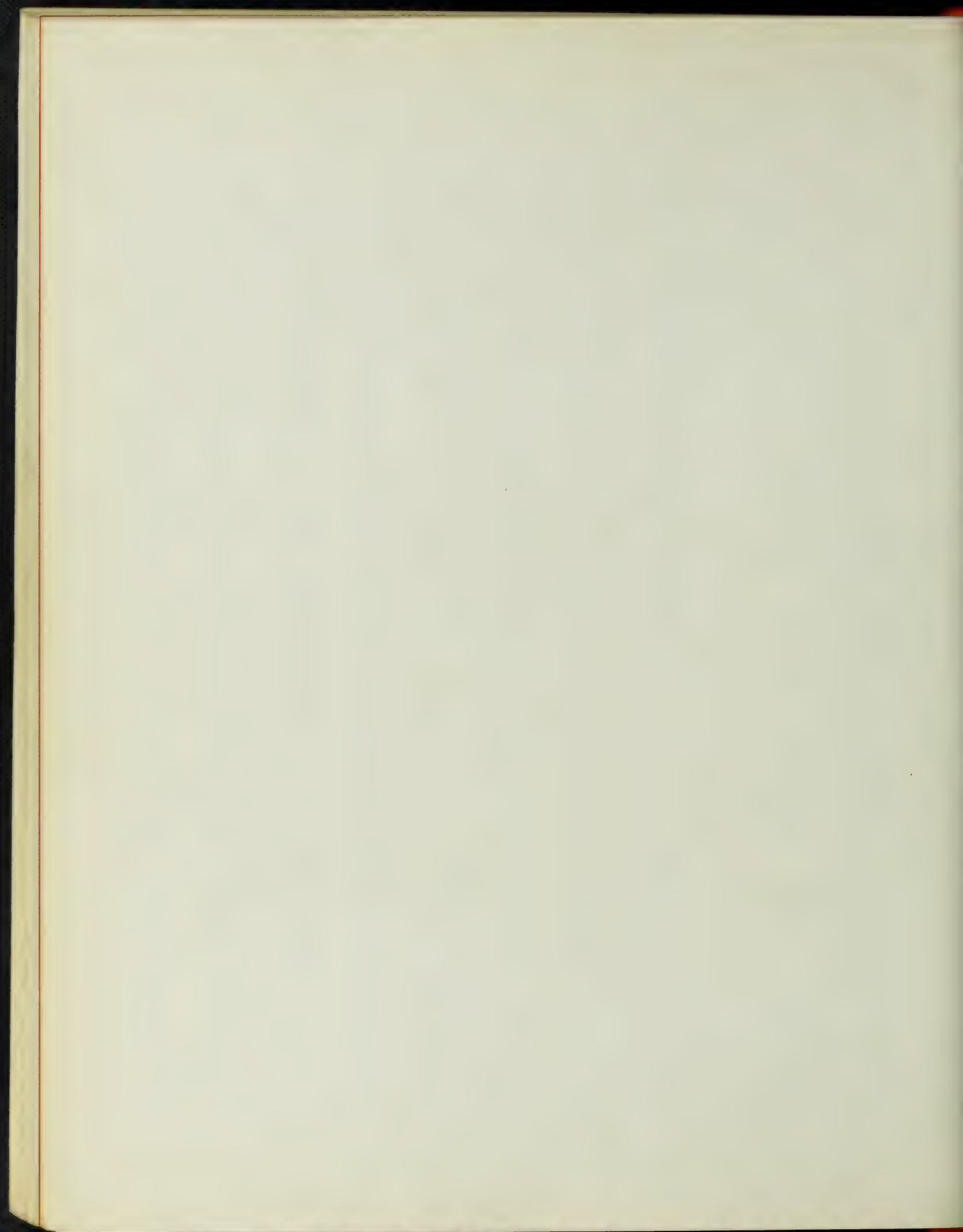


Table 4 Revenue Received by the State of Illinois, and Estimated Amount Originating in Champaign County, By Type. Fiscal Years 1967 through 1970

Part A. Total (000)

Line No.	Classification	State of Illinois				Champaign County			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Total Revenue	2,397,620	2,889,620	3,268,185	4,347,716	(a)	(a)	(a)	(a)
2	Revenue Collected by State, Total	1,870,238	2,159,995	2,446,681	3,458,585	65,470	71,857	78,206	97,915
3	Taxes, Total	1,450,326	1,735,634	1,927,422	2,868,634	18,765	21,639	25,324	35,903
4	Total Sales and Gross Receipts Taxes	1,244,440	1,461,099	1,651,974	1,806,077	15,955	18,523	21,433	22,804
5	General Sales and Gross Receipts Taxes	712,946	861,716	989,569	1,008,182	8,532	10,362	12,063	11,864
6	Selective Sales and Gross Receipts Taxes, Total	511,474	606,353	662,405	797,895	7,373	8,161	9,370	10,940
7	Motor Fuels	185,893	226,380	257,149	311,313	3,539	3,590	4,447	4,828
8	Alcoholic Beverages	49,650	52,553	53,875	66,989	695	740	779	984
9	Tobacco Products	102,593	124,510	127,649	153,149	1,441	1,775	1,844	2,245
10	Insurance	40,269	42,797	45,527	66,452	564	609	658	1,006
11	Public Utilities	91,320	116,815	132,253	143,858	1,049	1,354	1,541	1,704
12	Permituals	35,285	37,031	38,954	42,630	18	18	15	34
13	Amusements	1,258	1,253	1,268	2,324	67	75	83	136
14	Other	4,826	5,232	5,690	9,200	2,118	2,448	3,269	3,632
15	License Taxes, Total	176,516	215,573	218,602	277,865	1,781	1,908	2,494	2,986
16	Motor Vehicles	143,786	159,423	159,359	208,777	113	147	171	334
17	Motor Vehicles Operators	8,592	11,379	12,714	27,420	67	214	217	217
18	Corporations in General	6,062	26,274	26,795	27,131	15	16	18	16
19	Alcoholic Beverages	1,101	1,075	1,174	1,085	-	-	-	-
20	Amusements	158	178	207	147	-	-	-	113
21	Occupations and Businesses n.e.c.	11,034	13,179	14,193	14,101	92	108	115	55
22	Hunting and Fishing	3,547	3,833	3,755	3,773	50	55	54	-
23	Other License Taxes	234	232	365	381	-	-	-	7,281
24	Individual Income	-	-	-	575,601	-	-	-	1,128
25	Corporation Net Income	-	-	-	140,956	-	-	-	33
26	Property	2,029	1,213	2,061	2,502	29	17	30	97
27	Death and Gift	47,341	44,583	52,345	63,720	663	634	757	97
28	Document and Stock Transfer	-	1,166	2,437	1,973	-	17	35	29
29	Total Intergovernmental Revenue	527,322	729,625	821,504	879,131	(a)	(a)	(a)	(a)
30	Intergovernmental Revenue from Federal Government, Total	516,593	709,661	808,403	863,758	-	-	-	-
31	Education	147,583	166,169	171,863	194,021	-	-	-	-
32	Highways	147,336	191,574	229,313	179,731	-	-	-	-
33	Public Welfare	174,331	293,352	343,539	403,833	-	-	-	-
34	Health and Hospitals	10,121	13,335	13,615	18,540	-	-	-	-
35	Natural Resources	4,251	5,124	7,459	9,519	-	-	-	-
36	Airports	2,847	1,825	1,210	2,572	-	-	-	-
37	Employment Security Administration	24,751	30,575	32,251	38,783	-	-	-	-
38	Other	6,313	7,664	6,993	11,729	-	-	-	-
39	Intergovernmental Revenue from Local Governments Total	10,729	19,964	13,101	15,373	-	-	-	-
40	Education	1,582	1,463	2,322	2,794	-	-	-	-
41	Highways	8,307	8,299	7,369	8,570	-	-	-	-
42	Public Welfare	94	180	180	231	-	-	-	-
43	Health and Hospitals	465	478	508	894	-	-	-	-
44	Other	281	9,544	2,722	2,854	-	-	-	-
45	Total Charges and Miscellaneous General Revenue	197,423	212,751	255,752	296,675	35,990	38,539	40,256	45,660
46	Current Charges, Total	157,050	170,974	200,266	216,978	30,214	31,927	32,329	39,260
47	Education, Total	86,425	96,366	111,700	127,821	29,945	31,676	32,369	38,365
48	State Institutions of Higher Education, Total	86,404	98,340	111,620	127,752	29,945	31,676	32,369	38,365
49	Auxiliary Enterprises	60,129	70,384	81,483	92,082	20,976	21,957	23,920	29,891
50	Other	26,295	27,726	30,135	35,670	3,969	9,719	5,379	9,184
51	Other Education	21	56	80	69	-	-	-	-
52	Highways, Total	49,115	51,251	62,901	60,972	78	41	115	85
53	Toll Facilities	43,175	48,091	54,386	54,674	-	-	-	-
54	Other	5,940	3,160	8,515	6,298	76	41	115	85
55	Hospitals	16,371	16,231	19,247	23,124	102	103	107	127
56	Natural Resources, Total	3,151	3,151	3,619	6,741	64	60	72	73
57	Agriculture	2,174	1,966	2,081	3,377	50	44	50	50
58	Forestry and Parks	504	630	680	561	-	-	-	-
59	Other	473	545	858	803	-	-	-	-
60	Water Transport and Terminals	207	267	202	222	-	-	-	-
61	Other Current Charges	1,781	1,898	2,597	5,098	25	27	36	76
62	Miscellaneous General Revenue Sale of Property	24	95	284	383	-	-	-	-
63	Interest Earnings	32,072	33,490	43,785	67,540	415	419	575	846
64	Fines and Forfeits	113	164	267	167	2	2	4	3
65	Donations	6,953	7,044	9,036	7,612	5,342	6,197	6,748	5,520
66	Miscellaneous General Revenue n.e.c.	1,211	964	2,114	2,076	17	14	30	31
67	Insurance Trust Revenue, All Systems, Total	222,549	216,613	263,507	302,915	10,715	11,489	12,826	16,247
68	Contributions	164,608	153,128	199,752	216,397	7,861	8,416	9,226	11,555
69	Earnings on Investments	57,941	63,482	73,755	86,518	2,854	3,073	3,600	4,692
70	Employee Retirement, Total	134,570	158,094	184,025	228,387	9,985	11,062	12,185	15,643
71	Contributions, Total	96,558	116,507	132,316	162,353	7,314	8,118	9,783	12,233
72	Employee Contributions	92,715	99,514	113,393	136,954	6,694	7,357	8,919	11,559
73	Local Government Contributions	13,843	16,993	16,293	25,904	620	761	919	1,412
74	Earnings on Investment	36,012	41,587	51,689	64,029	2,672	2,894	3,422	4,607
75	Unemployment Compensation, Total	87,827	58,412	79,400	75,914	729	477	641	427
76	Contributions	65,988	36,517	57,334	53,425	547	299	463	427
77	Earnings on Investment	21,929	21,895	22,066	22,489	182	179	178	180
78	Workman's Compensation, Contributions	-	-	-	-	-	-	-	-

* Less than \$1000

** Not estimated separately

(a) Intergovernmental revenue originating in Champaign County will be estimated at a later point in this study.

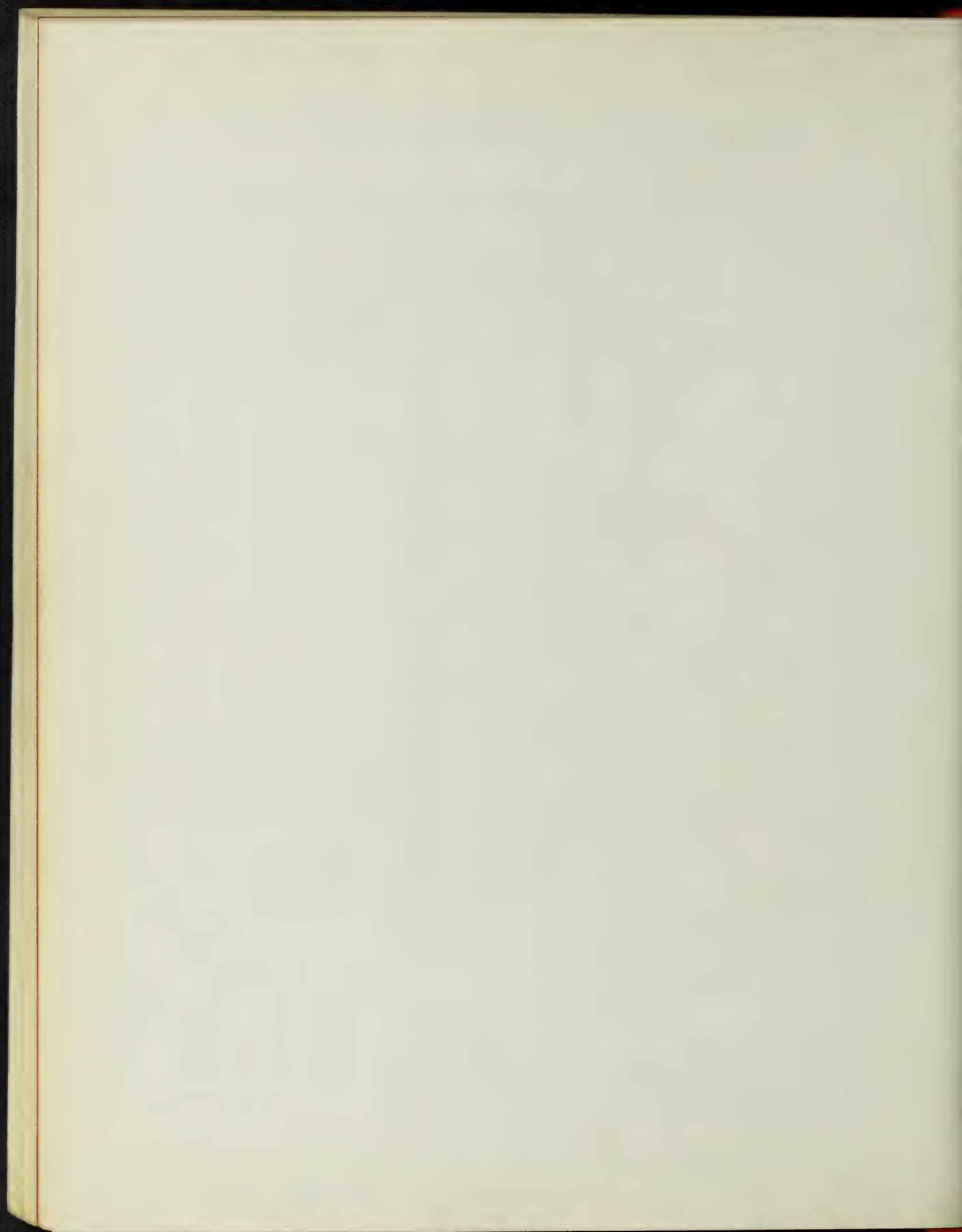


Table 4 Revenue Received by the State of Illinois, and Estimated Amount Originating in Champaign County, By Type, Fiscal Years 1967 through 1970. (Continued)

Part B. Per Capita

Line No.	Classification	State of Illinois				Champaign County			
		1967	1968	1969	1970	1967	1968	1969	1970
	Total Revenue	220.11	263.31	295.84	391.20				
	Revenue Collected by State, Total	171.68	196.62	221.47	312.09	429.31	459.11	469.89	599.06
	Taxes, Total	133.13	157.70	174.47	258.12	123.03	138.64	158.63	219.92
	Total Sales and Gross Receipts Taxes	112.40	133.78	149.54	162.51	104.61	118.66	134.26	139.66
	Gen. Sales and Gross Receipts Taxes	65.44	78.52	89.58	90.71	56.27	66.39	75.56	72.66
	Selective Sales and Gross Receipts Taxes, Total	46.96	55.25	59.95	71.79	48.34	52.29	58.69	67.00
	Motor Fuels	17.06	20.63	23.28	28.01	23.20	23.00	27.86	29.57
	Alcoholic Beverages	4.56	4.74	4.88	6.03	4.56	4.74	4.88	6.03
	Tabacco Products	9.45	11.37	11.56	13.78	9.45	11.37	11.55	13.77
	Insurance	3.70	3.90	4.12	6.16	3.70	3.90	4.12	6.16
	Public Utilities	8.38	10.64	11.98	12.94	6.66	8.67	9.65	10.44
	Parimutuels	3.24	3.37	3.53	3.83	-	-	-	-
	Amusements	.12	.11	.12	.21	.12	.12	.11	.21
	Other	.44	.43	.52	.83	.44	.45	.52	.83
	License Taxes, Total	16.21	19.64	19.78	25.00	13.89	15.68	19.22	22.61
	Motor Vehicles	13.20	14.53	14.43	18.79	11.68	12.22	15.62	18.29
	Motor Vehicles Operators	.79	1.04	1.15	2.02	.74	.94	1.07	1.86
	Corporations in General	.74	2.40	2.45	2.45	.44	1.37	1.36	1.33
	Alcoholic Beverages	.10	.10	.11	.10	.10	.10	.11	.10
	Amusements	.02	.02	.02	.01	-	-	-	-
	Occupations and Business, n.e.c.	1.01	1.20	1.28	1.27	.60	.69	.72	.69
	Hunting and Fishing	.33	.35	.34	.34	.33	.35	.34	.34
	Other License Taxes	.02	.02	.03	.03	-	-	-	-
	Individual Income	-	-	-	51.79	-	-	-	44.59
	Corporation Net Income	-	-	-	12.68	-	-	-	8.91
	Property	.19	.11	.19	.23	.19	.11	.19	.23
	Death and Gift	4.35	4.06	4.74	5.73	4.35	4.06	4.74	5.73
	Document and Stock Transfer	-	.11	.22	.18	-	.11	.22	.18
	Total Intergovernmental Revenue	48.40	66.48	74.36	79.10	-	-	-	-
	Intergovernmental Revenue from Fed. Gov., Total	47.42	64.67	73.18	77.72	-	-	-	-
	Education	13.55	15.14	15.57	17.46	-	-	-	-
	Highway	13.43	17.46	20.76	16.17	-	-	-	-
	Public Welfare	16.00	26.74	31.10	36.79	-	-	-	-
	Health and Hospitals	.93	1.22	1.41	1.67	-	-	-	-
	Natural Resources	.39	.47	.67	.86	-	-	-	-
	Airports	.26	.16	.11	.23	-	-	-	-
	Employment Security Administration	2.27	2.79	2.92	3.49	-	-	-	-
	Other	.57	.70	.63	1.06	-	-	-	-
	Intergovernmental Revenue from Local Gov., Total	.98	1.82	1.19	1.38	-	-	-	-
	Education	.14	.13	.21	.25	-	-	-	-
	Highways	.76	.75	.67	.77	-	-	-	-
	Public Welfare	-	.02	.02	.02	-	-	-	-
	Health and Hospitals	.04	.04	.05	.08	-	-	-	-
	Other	.02	.87	.25	.26	-	-	-	-
	Total Charges and Misc. General Revenue	18.12	19.39	23.15	26.72	236.00	246.87	250.91	279.64
	Current Charges, Total	14.42	15.58	18.13	19.70	198.12	204.40	202.35	240.44
	Education, Total	7.93	8.96	10.11	11.50	196.36	202.92	202.76	238.63
	State Instits. of Higher Ed., Total	7.93	8.96	10.10	11.49	196.36	202.92	202.76	238.03
	Auxiliary Enterprises	5.52	6.43	7.38	8.29	137.55	140.66	150.27	181.78
	Other	2.41	2.53	2.73	3.21	53.81	62.26	52.39	56.25
	Other Education	-	-	.01	.01	-	-	-	-
	Highways, Total	4.50	4.76	5.69	5.49	.51	.26	.72	.53
	Toll Facilities	3.96	4.33	4.92	4.92	-	-	-	-
	Other	.55	.29	.77	.57	.51	.26	.72	.53
	Hospitals	1.50	1.46	1.74	1.81	.67	.65	.67	.65
	Natural Resources, Total	.29	.29	.33	.61	.42	.38	.45	.73
	Agriculture	.20	.18	.19	.30	.33	.28	.31	.48
	Forestry and Parks	.05	.06	.06	.05	-	-	-	-
	Other	.04	.05	.08	.07	-	-	-	-
	Water Transport and Terminals	.02	.02	.02	.02	.16	.17	.22	.45
	Other Current Charges	.16	.17	.23	.46	-	-	-	-
	Misc. General Revenue, Sale of Property	.002	.01	.03	.03	-	-	-	-
	Interest Earnings	2.94	3.05	3.96	6.08	2.72	2.68	3.60	5.18
	Fines and Forfeits	.01	.01	.02	.02	.01	.01	.03	.02
	Donations	.64	.64	.82	.70	35.03	39.70	42.27	33.61
	Misc. General Revenues, N.E.C.	.11	.09	.19	.19	.11	.09	.19	.19
	Insurance Trust Rev., All Systems Total	20.43	19.73	23.85	27.25	70.25	73.61	80.34	99.50
	Contributions	15.11	13.95	17.17	19.47	51.54	53.92	57.80	71.38
	Earnings on Investments	5.32	5.78	6.68	7.78	18.71	19.69	22.55	28.12
	Employee Retirement, Total	12.35	14.40	16.65	20.59	65.47	.07	76.33	95.79
	Contributions, Total	9.05	10.61	11.97	14.65	47.95	52.01	58.90	68.76
	Employee, Contribution	7.78	9.07	10.26	12.32	43.89	47.13	49.76	61.67
	Local Gov. Contribution	1.27	1.55	1.65	2.33	4.06	4.88	5.13	7.10
	Earnings on Investment	3.31	3.79	4.63	5.76	17.52	18.54	21.43	27.02
	Unemployment Compensation, Total	8.07	5.32	7.19	6.83	4.78	3.06	4.02	3.72
	Contributions	6.06	3.33	5.19	4.81	3.59	1.91	2.90	2.61
	Earnings on Investment	2.01	1.99	2.00	2.02	1.19	1.15	1.11	1.10
	Workman's Compensation, Contribution	.01	.01	.01	.01	-	-	-	-

* Less than \$1,000.

** Not estimated separately

Source: For the State of Illinois, from U. S. Bureau of the Census, GF Series, State Government Finances. For Champaign County, as indicated in Appendices A and B.

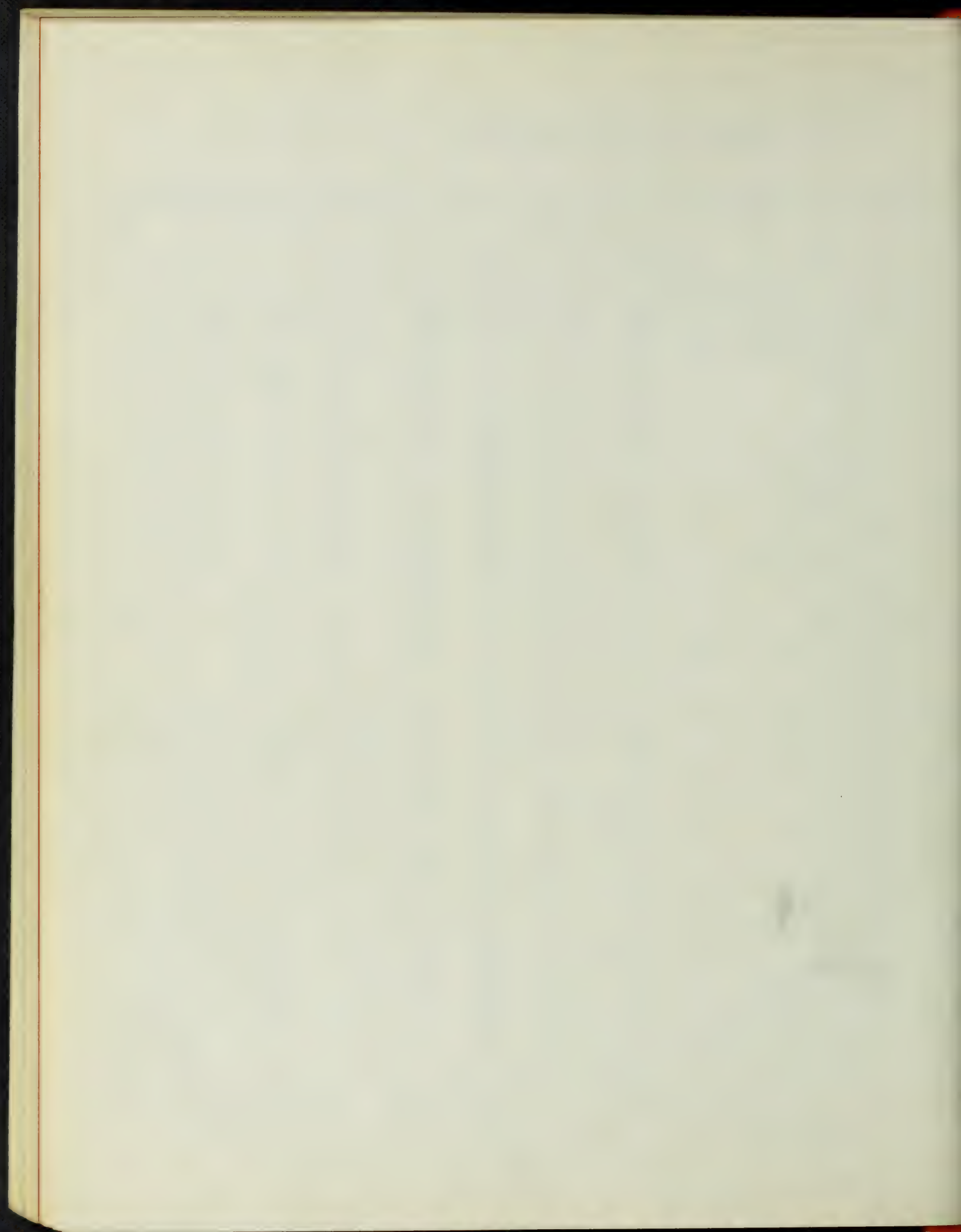


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Total Municipalities				Allerton (a)			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population (a)	111,420	121,258	121,277	130,130	8	8	8	6
	<u>Revenues</u>								
2	Total Revenues	11,397,574	13,227,204	14,969,991	10,116,414	815	870	1,028	1,049
3	Intergovernmental Revenue, Total	886,676	677,586	1,839,029	2,738,515	20	---	135	162
4	Motor Fuel Tax	353,357	423,342	---	1,527,647	---	---	---	135
5	Income Tax	---	---	---	417,250	---	---	---	23
6	Collected by Municipality, Total	10,510,898	12,549,718	13,130,962	15,377,719	795	870	893	855
7	Taxes, Total	3,544,245	4,046,510	4,801,521	4,387,810	485	532	657	543
8	Property Taxes	1,854,263	2,000,737	2,204,325	2,701,780	136	134	159	167
9	Sales Taxes	1,013,644	1,347,176	1,784,493	1,774,480	349	398	378	362
10	2% Fire Insurance Taxes	25,134	25,208	29,479	22,889	---	---	---	---
11	Utility Taxes	347,275	362,158	610,347	637,183	---	---	---	---
12	Water	30,515	32,556	34,327	59,017	---	---	---	---
13	Electric	159,191	211,463	210,676	238,125	---	---	---	---
14	Gas	---	---	---	185,100	---	---	---	---
15	Telephone	110,249	117,339	122,221	239,167	---	---	---	---
16	License Taxes	259,258	133,141	118,075	135,180	---	---	---	---
17	Vehicle	137,397	346	545	1,361	---	---	---	---
18	Liquor and Tavern	76,633	105,673	99,520	101,360	---	---	---	---
19	Other	45,768	27,722	18,010	33,431	---	---	---	---
20	Other Taxes	671	146,580	---	39	---	---	---	---
21	Current Charges and Miscellaneous Revenue, Total	6,956,651	8,283,718	8,339,391	10,408,008	311	330	326	337
22	Current Charges, Total	4,846,106	4,611,326	5,543,710	6,027,559	311	338	326	337
23	Garbage Disposal	29,200	45,193	53,174	57,407	---	---	---	---
24	Parking	498,045	573,536	613,655	717,414	---	---	---	---
25	Library	15,472	17,454	19,188	21,331	---	---	---	---
26	Recreation	2,480	29,677	34,200	29,735	---	---	---	---
27	Utilities	1,721,971	1,692,122	2,489,597	2,041,351	311	338	326	337
28	Commercial Activities	2,537,144	2,441,104	2,772,865	4,044,421	---	---	---	---
29	Miscellaneous Revenue, Total	2,120,515	3,471,760	2,800,672	3,517,459	---	---	---	---
30	Permits and Inspection Fees	26,236	40,135	51,265	45,979	---	---	---	---
31	Fines	269,635	227,512	273,439	249,279	---	---	---	---
32	Interest on Investments	67,659	106,514	154,850	160,110	---	---	---	---
33	Miscellaneous	1,726,375	3,097,921	2,321,697	3,018,341	---	---	---	---
	<u>Expenditures</u>								
34	Total Expenditures	11,937,111	13,067,033	17,329,350	18,582,351	752	448	1,170	537
35	Staff Agencies	600,405	745,115	830,150	913,211	99	65	73	140
36	Police Department	689,904	1,301,212	1,082,050	1,257,142	---	---	---	---
37	Fire Department	785,015	754,722	723,271	566,037	---	---	---	---
38	Streets and Bridges	1,437,210	1,315,360	2,499,878	1,504,555	142	12	401	97
39	Forestry	26,072	30,190	26,239	37,105	---	---	---	---
40	Sewers	108,519	115,101	56,233	145,306	---	---	---	---
41	Motor Fuel Tax	769,239	874,544	823,123	1,278,192	100	---	142	---
42	Street Lighting	91,508	89,144	711,464	140,433	29	34	43	54
43	Garbage Disposal	106,659	122,869	137,718	127,374	---	---	---	---
44	Public Health and Welfare	14,344	15,637	4,220	4,471	---	---	---	---
45	Commercial Activities	2,870,767	4,341,033	5,621,157	7,701,897	---	20	20	20
46	Library	226,659	237,317	245,015	268,919	---	---	---	---
47	Recreation Facilities	128,612	135,148	62,074	72,105	92	36	104	25
48	Miscellaneous	47,136	45,422	293,221	36,505	22	5	---	---
49	Debt Service	656,111	437,521	537,751	553,205	11	44	8	5
50	Employee Benefits	312,953	370,674	486,617	532,436	---	---	---	---
51	Parking Facilities	283,214	278,296	412,535	395,144	---	---	---	---
52	Utilities, Total	2,470,077	2,173,288	3,503,241	2,404,378	257	229	363	203
53	Operating Expenses	1,120,490	1,223,939	1,309,214	1,417,236	130	64	133	101
54	Interest and Fees	136,826	176,603	248,860	277,581	93	81	87	68
55	Payments on Debts	79,034	126,030	754,136	166,234	34	---	136	34
56	Plant and Equipment	1,133,727	630,416	1,151,031	557,028	---	54	27	---
	<u>Indebtedness</u>								
57	Total Indebtedness	12,897,508	13,610,374	15,471,070	13,563,231	2,108	2,074	1,970	1,452
58	Revenue Bonds, Total	10,901,304	11,590,004	13,463,353	11,329,623	1,904	1,904	1,768	1,428
59	Water	802,904	1,249,904	772,768	1,101,428	1,904	1,904	1,768	1,428
60	Sewer	---	---	---	---	---	---	---	---
61	Water and Sewer	2,171,000	974,000	3,168,000	2,442,000	---	---	---	---
62	Other	7,997,400	9,346,000	9,500,000	7,767,100	---	---	---	---
63	General Obligation Bonds	1,996,204	2,020,170	2,507,102	1,705,034	204	170	102	34
64	Tax Anticipation Warrants	---	---	---	---	---	---	---	---
65	Contractual Commitments	---	---	---	528,669	---	---	---	---

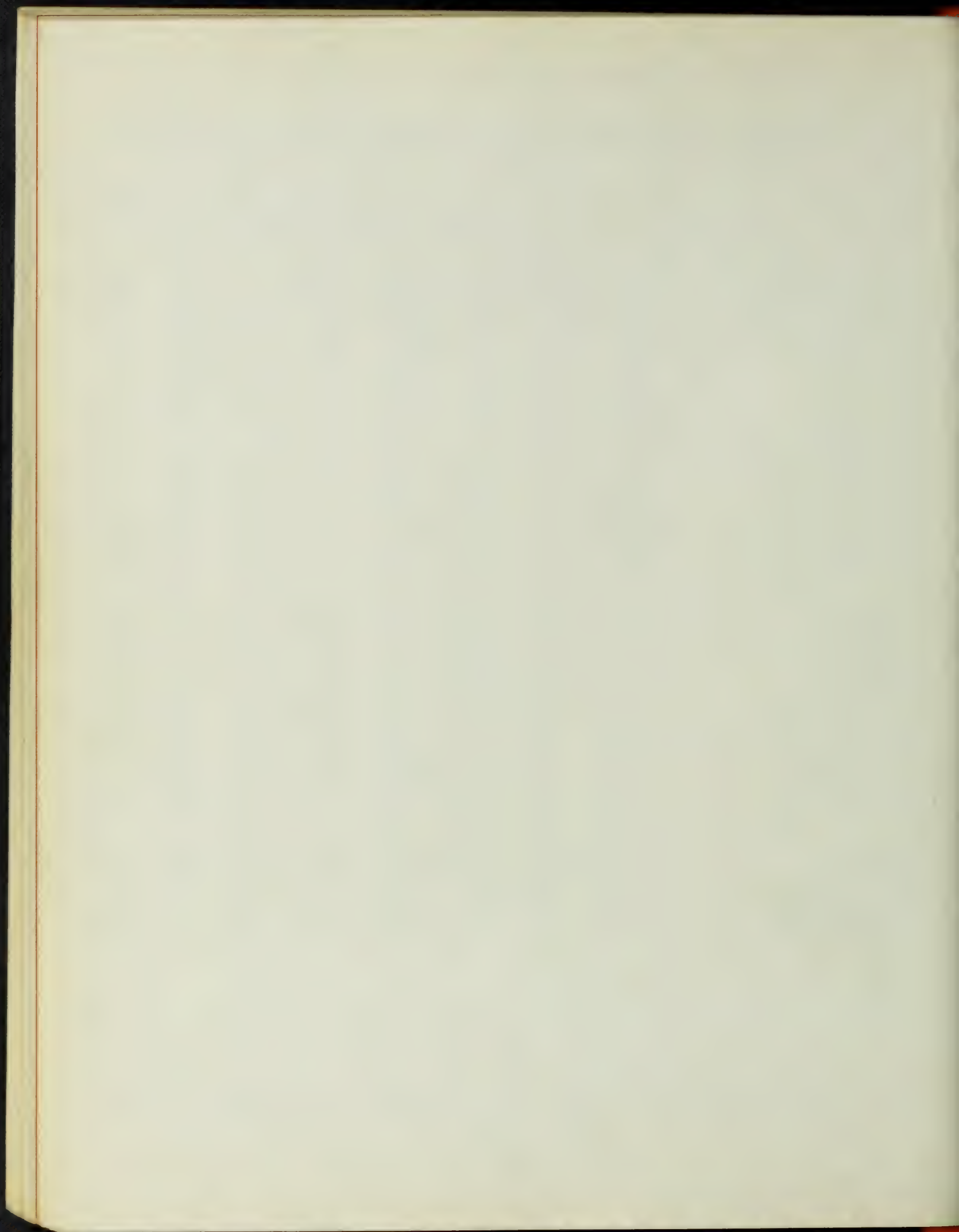


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Broadlands				Champaign			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	344	333	333	315	49,503	55,358	55,358	55,532
	<u>Revenues</u>								
2	Total Revenues	16,899	19,136	20,364	32,708	6,992,767	8,755,745	9,178,821	11,005,721
3	Intergovernmental Revenue, Total	--	2,131	20,364	32,708	393,257	423,008	1,271,543	1,587,767
4	Motor Fuel Tax	--	--	--	10,799	393,257	423,008	505,866	6,555,767
5	Income Tax	--	--	--	9,560	--	--	--	179,621
6	Collected by Municipality, Total	16,899	17,007	20,364	21,909	6,600,510	8,335,447	7,907,278	10,417,954
7	Taxes, Total	6,202	6,431	9,537	9,562	2,442,401	2,755,753	2,755,753	2,755,753
8	Property Taxes	3,266	3,139	4,661	5,126	974,372	1,131,432	1,131,432	1,257,755
9	Sales Taxes	2,529	2,492	3,601	4,206	608,361	733,174	733,174	1,007,759
10	24 Fire Insurance Taxes	--	--	--	--	15,721	15,721	15,721	15,721
11	Utility Taxes	--	--	--	--	340,275	385,130	377,124	426,334
12	Water	--	--	--	--	28,565	37,486	34,337	34,337
13	Electric	--	--	--	--	199,591	211,463	211,463	207,557
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	110,249	117,539	127,721	131,789
16	Licensed Taxes	465	800	675	550	64,857	61,812	61,700	65,500
17	Vehicles	--	--	--	--	--	--	--	531
18	Liquor and Tavern	440	800	675	500	45,433	45,433	45,433	47,725
19	Coffee	25	--	--	50	18,374	15,212	14,372	16,240
20	Other Taxes	--	--	--	--	--	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	10,517	10,576	11,127	11,527	4,547,009	5,971,648	5,232,143	7,658,404
22	Current Charges, Total	10,517	10,497	11,051	11,907	2,001,500	2,753,000	3,127,073	4,420,275
23	Garbage Disposal	--	--	--	--	11,445	11,445	9,710	14,421
24	Parking	--	--	--	--	244,527	235,737	356,660	451,000
25	Library	--	605	--	--	7,077	9,421	11,750	13,700
26	Recreation	765	--	715	650	540	--	--	--
27	Utilities	9,852	9,892	10,336	11,307	2,537,145	2,446,754	2,771,155	4,001,250
28	Commercial Activities	--	--	--	--	1,745,411	3,127,700	2,771,155	3,127,700
29	Miscellaneous Revenue, Total	--	79	76	--	21,755	30,119	30,250	24,000
30	Permits and Inspection Fees	--	15	55	--	124,120	121,279	121,279	60,000
31	Fines	--	--	--	--	20,740	3,017,070	1,961,663	2,000,000
32	Interest on Investments	--	--	--	--	--	--	--	--
33	Miscellaneous	--	64	21	--	--	--	--	--
	<u>Expenditures</u>								
34	Total Expenditures	13,436	23,155	23,25	20,900	6,921,651	8,131,310	10,320,676	12,370,765
35	Staff Agencies	1,545	2,613	1,652	2,305	455,597	455,475	455,475	617,600
36	Police Department	430	400	100	300	483,475	710,757	622,413	914,700
37	Fire Department	--	--	--	--	555,625	555,625	555,625	555,625
38	Streets and Bridges	2,410	2,560	823	1,750	1,069,472	838,100	1,011,105	1,011,105
39	Fencing	--	--	--	--	20,872	20,872	20,872	20,872
40	Sewers	--	--	--	--	175,519	115,141	68,113	12,000
41	Motor Fuel Tax	--	4,094	--	4,602	437,455	379,675	379,675	693,135
42	Street Lighting	837	824	1,022	913	2,637	2,012	29,705	94,705
43	Garbage Disposal	--	--	--	--	553,741	47,049	69,741	47,495
44	Public Health and Welfare	--	--	--	--	--	--	--	--
45	Commercial Activities	--	--	--	--	2,541,585	4,066,176	5,620,960	7,791,737
46	Library	--	--	--	--	110,427	127,570	126,746	15,773
47	Recreation Facilities	182	230	233	247	83,410	71,400	5,166	2,674
48	Miscellaneous	--	--	--	--	--	--	--	--
49	Debt Service	427	1,360	4,352	2,250	317,538	217,220	374,575	322,748
50	Employee Benefits	--	--	--	--	165,952	229,311	305,176	347,450
51	Parking Facilities	--	--	--	--	255,214	298,236	472,553	303,019
52	Utilities, Total	7,497	10,584	19,810	8,940	--	--	--	--
53	Operating Expenses	2,347	5,081	4,301	4,015	--	--	--	--
54	Interest and Fees	3,150	3,533	2,533	2,935	--	--	--	--
55	Payments on Debts	2,000	2,900	2,000	2,000	--	--	--	--
56	Plant and Equipment	--	--	10,575	--	--	--	--	--
	<u>Indebtedness</u>								
57	Total Indebtedness	78,000	75,000	71,000	67,000	2,326,000	2,556,000	2,470,000	1,548,666
58	Revenue Bonds, Total	69,000	67,000	65,000	63,000	2,326,000	2,556,000	2,470,000	1,000,000
59	Water	--	--	--	--	--	--	--	--
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	1,120,000	--	--	--
62	Other	--	--	--	--	1,146,000	2,556,000	2,470,000	1,000,000
63	General Obligation Bonds	9,000	8,000	6,000	4,000	--	--	--	--
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	528,666

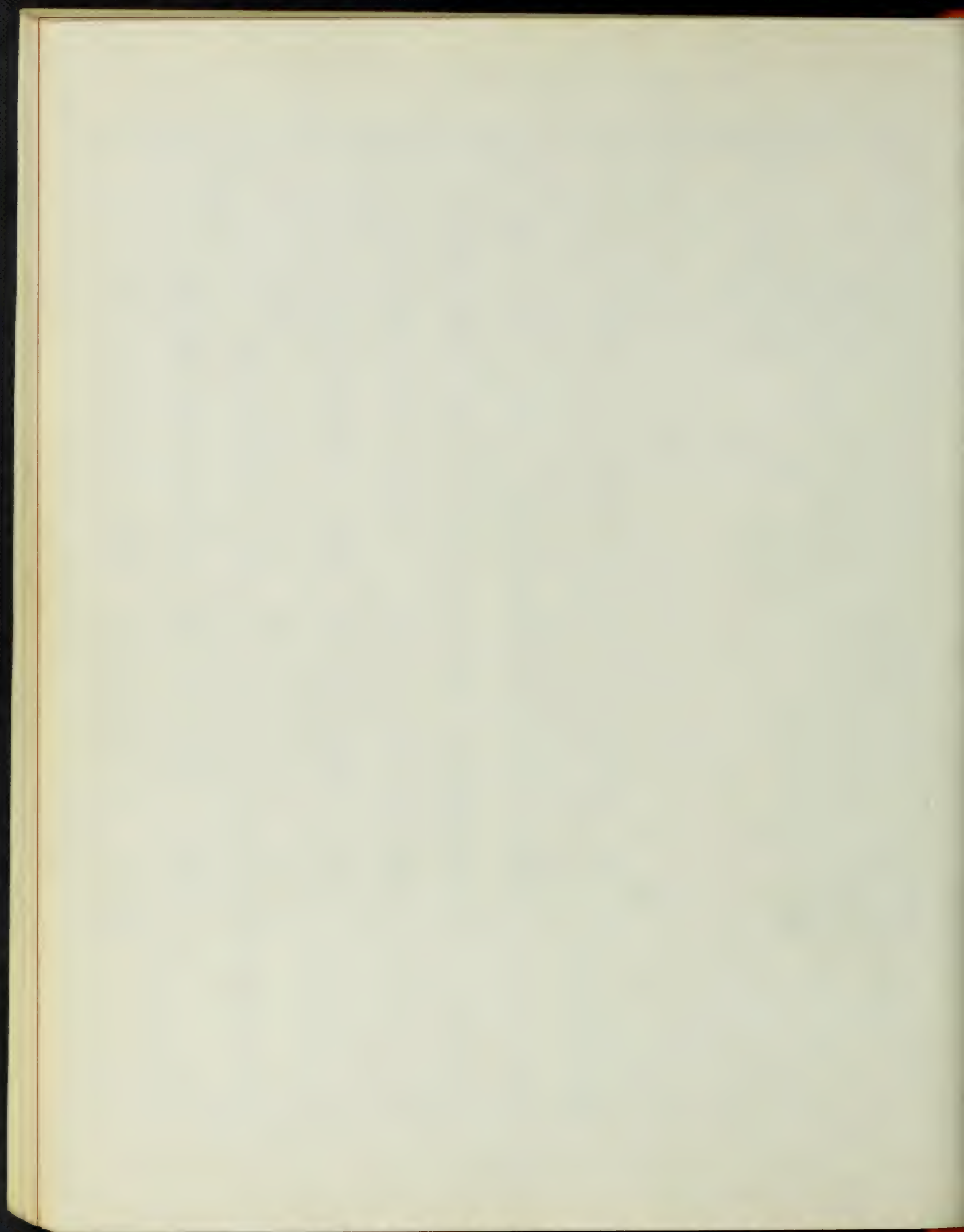


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Fisher(b)				Foosland			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	1,155	1,335	1,335	1,525	150	150	150	172
	<u>Revenues</u>								
2	Total Revenues	59,757	60,721	248,439	104,327	3,923	2,263	5,063	4,578
3	Intergovernmental Revenue, Total	6,962	5,058	--	5,491	1,843	--	2,223	2,311
4	Motor Fuel Tax	--	--	--	--	--	--	--	1,778
5	Income Tax	--	--	--	5,451	--	--	--	--
6	Collected by Municipality, Total	52,795	55,663	243,439	98,836	2,077	2,263	2,792	2,150
7	Taxes, Total	23,011	25,583	51,999	29,751	1,854	1,971	2,153	1,843
8	Property Taxes	16,119	16,738	40,526	27,055	1,377	1,361	1,276	1,252
9	Sales Taxes	6,892	8,830	11,073	10,736	517	610	882	591
10	2 1/2 % Fire Insurance Taxes	--	--	--	--	--	--	--	--
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	Licenses Taxes	--	--	--	--	--	--	--	--
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	--	--	--	--	--	--	--	--
19	Other	--	--	--	--	--	--	--	--
20	Other Taxes	--	--	--	--	--	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	29,784	30,055	196,440	60,045	183	294	634	347
22	Current Charges, Total	27,643	28,009	192,922	57,737	--	294	305	250
23	Garbage Disposal	--	--	--	--	--	294	305	250
24	Parking	--	--	--	--	--	--	--	--
25	Library	--	--	--	--	--	--	--	--
26	Recreation	--	--	--	--	--	--	--	--
27	Utilities	27,643	28,009	192,922	57,737	--	--	--	--
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	2,141	2,046	3,518	2,308	183	--	329	91
30	Permits and Inspection Fees	--	--	1	--	--	--	--	--
31	Fines	--	--	--	--	--	--	--	--
32	Interest on Investments	1,239	1,194	2,024	2,338	103	--	323	91
33	Miscellaneous	502	852	1,493	--	--	--	--	--
	<u>Expenditures</u>								
34	Total Expenditures	38,046	34,733	272,213	64,060	3,374	5,102	4,230	2,674
35	Staff Agencies	12,425	7,646	9,563	9,846	100	286	414	699
36	Police Department	--	--	--	--	--	--	--	--
37	Fire Department	--	--	--	--	--	--	--	--
38	Streets and Bridges	4,252	1,497	3,631	4,170	--	3,427	286	432
39	Sanitary	--	--	--	--	--	--	--	--
40	Stewards	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	6,373	--	6,429	12,689	1,908	--	2,268	--
42	Street Lighting	1,568	1,639	1,647	1,647	689	587	643	642
43	Garbage Disposal	--	--	164	--	--	496	554	655
44	Public Health and Welfare	--	--	--	--	--	--	--	--
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	--	--	--	--	--	--	--	--
47	Recreation Facilities	--	--	--	--	--	--	--	--
48	Miscellaneous	--	--	--	--	--	--	43	30
49	Debt Service	1,057	--	5,632	--	677	300	--	--
50	Employee Benefits	--	--	9,288	4,018	--	--	--	--
51	Parking Facilities	168	--	--	--	--	--	--	--
52	Utilities, Total	12,803	23,951	29,049	36,408	--	--	--	--
53	Operating Expenses	12,803	23,951	29,049	20,682	--	--	--	--
54	Interest and Fees	--	--	--	16,356	--	--	--	--
55	Payments on Debts	--	--	--	--	--	--	--	--
56	Plant and Equipment	--	--	206,810	--	--	--	--	--
	<u>Indebtedness</u>								
57	Total Indebtedness	--	620,000	615,000	610,000	--	--	--	--
58	Revenue Bonds, Total	--	450,000	450,000	450,000	--	--	--	--
59	Water	--	450,000	--	450,000	--	--	--	--
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	450,000	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	--	170,000	165,000	160,000	--	--	--	--
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

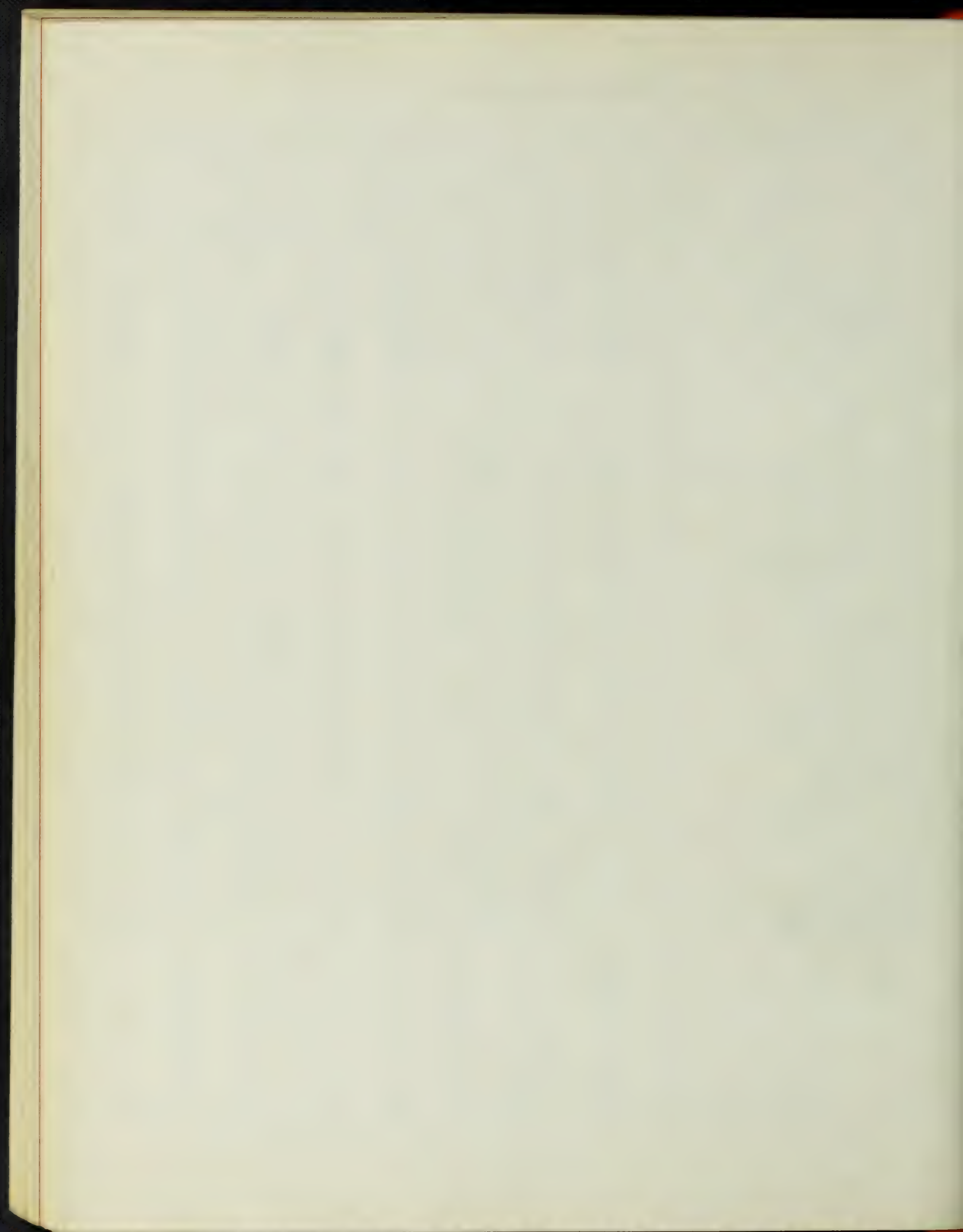


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Gifford				Homer			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	609	605	600	614	1,276	1,276	1,275	1,351
	<u>Revenues</u>								
2	Total Revenues	36,550	39,202	43,512	49,110	42,558	57,994	62,475	81,363
3	Intergovernmental Revenue, Total	4,742	3,841	5,747	10,037	237	540	8,114	21,070
4	Motor Fuel Tax	--	--	--	8,173	--	--	--	19,473
5	Income Tax	--	--	--	1,864	--	--	--	4,597
6	Collected by Municipality, Total	31,808	35,361	37,765	39,073	42,321	57,454	54,361	57,320
7	Taxes, Total	19,974	18,086	21,132	21,206	21,788	22,461	29,471	31,868
8	Property Taxes	10,265	11,452	12,513	12,534	9,091	7,001	10,439	12,615
9	Sales Taxes	4,753	5,564	7,650	7,159	11,650	15,358	16,676	16,566
10	2% Fire Insurance Taxes	--	--	--	--	--	--	--	--
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	License Taxes	921	970	930	1,415	120	105	105	35
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	663	900	901	1,350	--	--	--	--
19	Other	58	70	30	55	124	105	105	35
20	Other Taxes	--	--	--	--	--	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	15,834	17,275	16,733	17,855	21,241	34,951	24,891	25,605
22	Current Charges, Total	15,402	16,418	16,500	17,572	20,341	23,821	23,335	25,201
23	Curbside Disposal	--	--	--	--	--	--	--	--
24	Parking	--	--	--	--	--	--	--	--
25	Library	--	--	--	--	--	--	--	--
26	Recreation	--	--	--	--	--	--	--	--
27	Utilities	15,402	16,418	16,500	17,572	20,341	23,821	23,335	25,201
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	432	857	210	293	851	11,170	1,556	407
30	Permits and Inspection Fees	--	8	31	--	61	142	219	174
31	Fines	41	10	11	15	10	23	--	231
32	Interest on Investments	145	164	172	274	--	--	--	--
33	Miscellaneous	246	675	--	--	820	11,005	1,337	--
	<u>Expenditures</u>								
34	Total Expenditures	42,677	38,564	44,404	39,545	59,004	47,419	60,761	63,463
35	Staff Agencies	2,267	4,520	5,616	4,154	2,435	5,384	4,335	4,238
36	Police Department	3,455	3,310	4,066	3,377	700	1,124	--	3,205
37	Fire Department	--	--	--	--	--	--	--	--
38	Streets and Bridges	2,118	1,246	1,059	1,574	10,552	14,036	17,162	10,418
39	Forestry	--	--	--	--	--	--	--	400
40	Sewers	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	3,573	4,902	5,785	3,365	--	--	7,174	12,006
42	Street Lighting	1,226	1,552	1,697	1,997	2,559	2,741	2,973	3,232
43	Garbage Disposal	--	--	--	--	--	--	--	--
44	Public Health and Welfare	--	--	--	--	--	--	--	--
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	--	--	--	--	--	--	--	--
47	Recreation Facilities	--	--	--	--	824	--	2,172	--
48	Miscellaneous	421	1,285	2,963	--	2,453	3,283	4,205	--
49	Debt Service	2,000	6,548	6,401	2,255	--	--	--	--
50	Employee Benefits	127	141	160	164	--	255	350	359
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	27,669	12,530	16,227	13,439	39,571	20,586	21,611	18,189
53	Operating Expenses	6,155	7,134	6,117	7,936	16,271	17,657	17,850	17,377
54	Interest and Fees	7,281	4,856	4,535	4,503	1,116	858	812	612
55	Payments on Debts	3,000	1,000	1,000	1,000	--	--	--	--
56	Plant and Equipment	11,193	--	4,574	--	20,184	2,071	3,224	--
	<u>Indebtedness</u>								
57	Total Indebtedness	144,000	140,000	135,000	132,000	20,000	20,000	20,000	20,000
58	Revenue Bonds, Total	92,000	91,000	90,000	89,000	20,000	20,000	20,000	20,000
59	Water	92,000	91,000	90,000	89,000	20,000	20,000	20,000	20,000
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	52,000	49,000	46,000	43,000	--	--	--	--
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

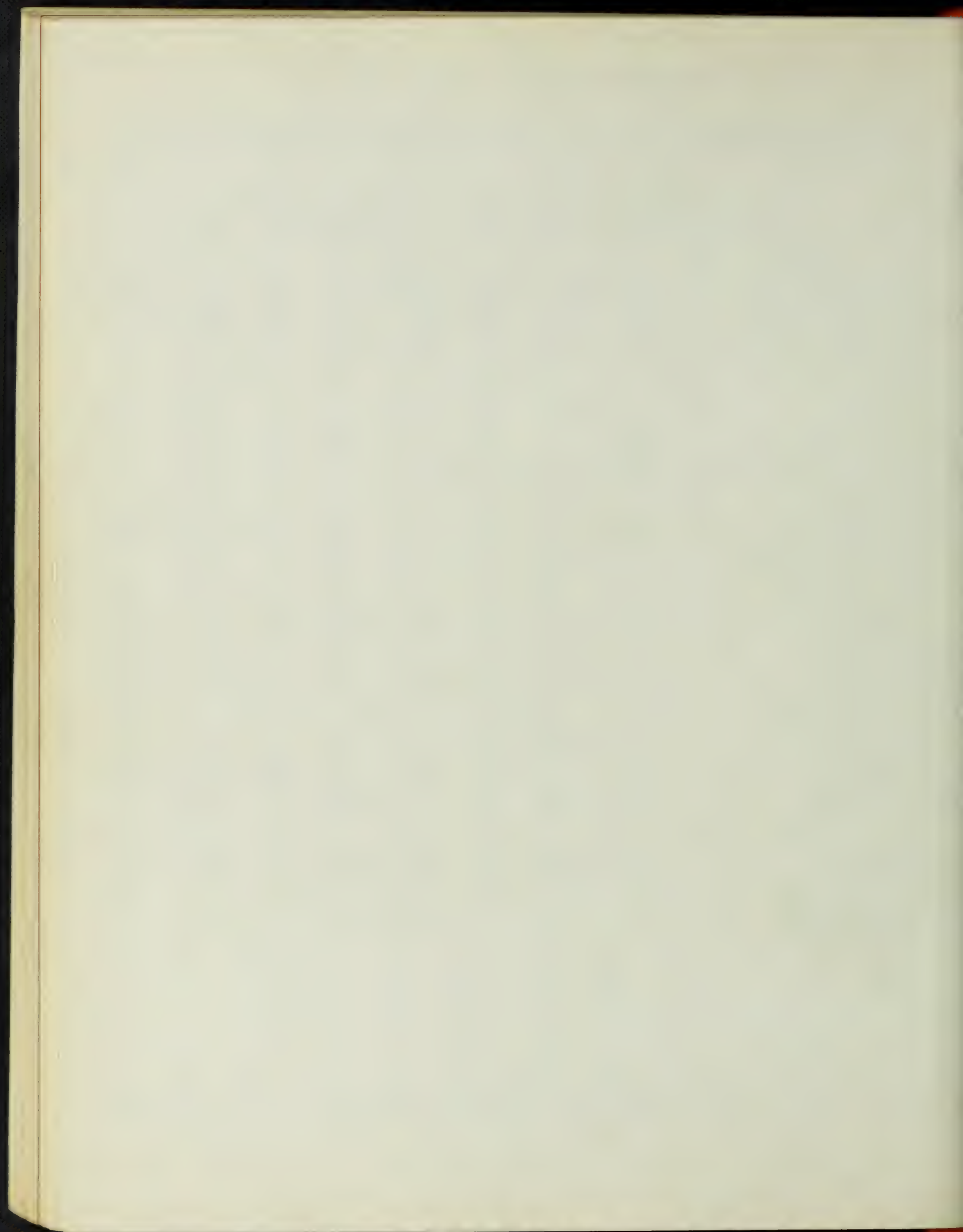


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Ivesdale				Long View			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	360	354	360	353	270	270	270	224
	<u>Revenues</u>								
2	Total Revenues	112,429	23,547	17,897	27,185	12,613	10,205	11,369	21,052
3	Intergovernmental Revenue, Total	--	7,055	--	8,824	2,461	--	1,146	10,155
4	Motor Fuel Tax	--	--	--	7,528	--	--	--	9,225
5	Income Tax	--	--	--	1,256	--	--	--	574
6	Collected by Municipality, Total	112,429	16,492	17,897	18,361	10,152	10,205	10,223	10,853
7	Taxes, Total	8,629	8,228	9,501	9,137	4,405	4,156	4,111	4,116
8	Property Taxes	5,642	4,641	4,46	4,751	3,211	3,113	2,895	2,505
9	Sales Taxes	2,397	2,935	3,641	3,186	847	843	1,016	931
10	2% Fire Insurance Taxes	--	--	--	--	--	--	--	--
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	License Taxes	1,200	1,200	1,200	1,200	300	200	200	200
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	1,200	1,200	1,200	1,200	300	200	200	200
19	Other	--	--	--	--	--	--	--	--
20	Other Taxes	--	--	--	--	47	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	103,800	8,257	8,500	9,224	5,747	6,049	6,112	6,737
22	Current Charges, Total	102,291	7,627	7,951	8,654	5,747	5,865	6,035	6,552
23	Garbage Disposal	--	--	--	--	--	--	--	--
24	Parking	--	--	--	--	--	--	--	--
25	Library	--	--	--	--	--	--	--	--
26	Recreation	--	--	--	--	--	--	--	--
27	Utilities	102,291	7,627	7,951	8,654	5,747	5,865	6,035	6,552
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	1,509	630	645	570	--	164	77	165
30	Permits and Inspection Fees	--	--	--	--	--	--	--	--
31	Fines	--	--	--	--	--	--	--	--
32	Interest on Investments	376	509	570	570	--	--	--	165
33	Miscellaneous	1,133	121	75	--	--	184	77	--
	<u>Expenditures</u>								
34	Total Expenditures	122,895	14,422	12,755	13,421	7,729	12,527	6,943	11,423
35	Staff Agencies	3,139	1,480	1,744	1,445	751	705	617	812
36	Police Department	--	--	--	21	63	74	215	--
37	Fire Department	3,044	--	--	--	--	--	--	--
38	Streets and Bridges	--	1,485	1,522	1,580	441	592	--	94
39	Forestry	--	--	--	--	--	--	--	--
40	Sewers	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	897	--	88	--	--	2,337	269	2,971
42	Street Lighting	--	739	814	805	650	722	846	846
43	Garbage Disposal	--	--	--	--	--	30	--	--
44	Public Health and Welfare	--	--	725	--	31	--	7	--
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	--	--	--	--	--	--	--	--
47	Recreation Facilities	--	--	--	110	71	59	77	56
48	Miscellaneous	3,404	488	--	--	26	23	18	--
49	Debt Service	1,000	2,760	360	1,700	356	1,300	1,254	1,218
50	Employee Benefits	--	--	--	--	--	--	--	--
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	111,411	7,521	7,902	7,760	5,340	6,676	3,440	5,426
53	Operating Expenses	1,632	2,673	3,068	3,188	1,559	1,601	1,440	1,440
54	Interest and Fees	3,479	3,630	3,865	3,562	2,175	2,075	2,000	2,000
55	Payments on Debts	1,000	1,000	1,000	1,000	1,000	3,000	--	1,000
56	Plant and Equipment	105,300	--	71	--	206	--	--	958
	<u>Indebtedness</u>								
57	Total Indebtedness	116,000	114,000	113,000	110,000	50,000	46,000	45,000	43,000
58	Revenue Bonds, Total	97,000	96,000	95,000	93,000	43,000	42,000	42,000	39,000
59	Water	97,000	96,000	95,000	93,000	43,000	40,000	40,000	39,000
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	19,000	18,000	18,000	17,000	7,000	6,000	5,000	4,000
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

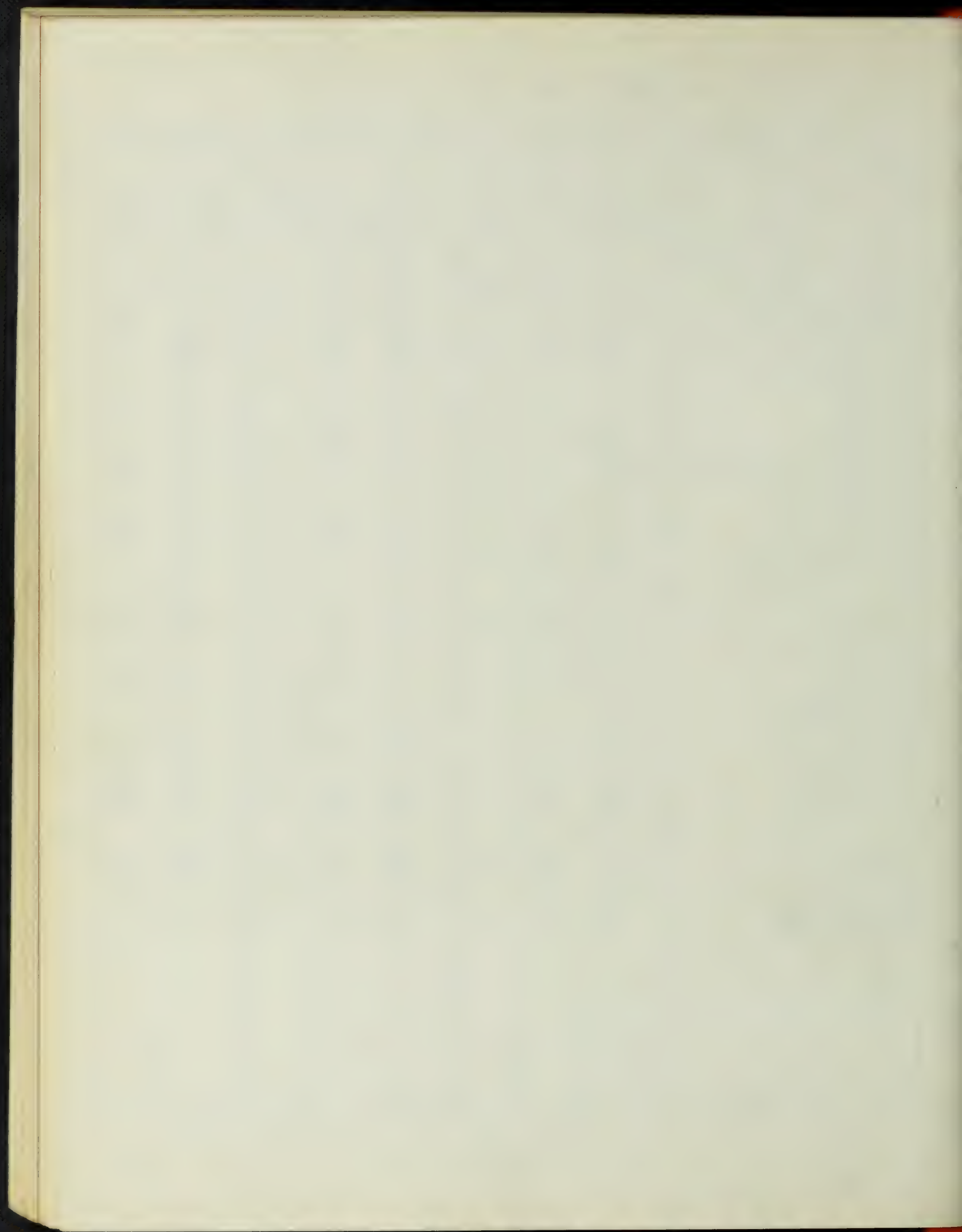


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Ogden				Pesotum			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	515	515	515	545	458	468	468	508
	<u>Revenues</u>								
2	Total Revenues	70,011	74,271	44,522	47,562	20,636	25,667	27,092	21,667
3	Intergovernmental Revenue, Total	--	5,699	3,600	9,573	--	4,473	2,662	1,432
4	Motor Fuel Tax	--	--	--	7,716	--	--	--	--
5	Income Tax	--	--	--	1,856	--	--	--	1,672
6	Collected by Municipality, Total	70,011	68,572	40,922	38,013	20,636	21,194	24,430	20,566
7	Taxes, Total	67,222	7,384	9,066	10,412	8,956	9,662	11,210	8,519
8	Property Taxes	6,742	4,173	4,101	4,594	6,066	6,251	6,801	4,764
9	Sales Taxes	2,563	3,141	5,667	5,146	2,060	2,823	3,577	2,546
10	2 1/2 Fire Insurance Taxes	--	--	--	--	--	--	--	--
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	License Taxes	10	10	10	10	800	800	833	800
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	10	10	10	10	800	800	833	800
19	Other	--	--	--	--	--	--	--	--
20	Other Taxes	67	--	--	--	--	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	61,279	61,248	31,864	27,967	12,010	11,174	13,201	12,022
22	Current Charges, Total	60,500	60,769	30,819	13,734	10,444	11,049	12,091	11,912
23	Garbage Disposal	--	--	--	--	--	--	--	--
24	Parking	--	--	--	--	--	--	--	--
25	Library	265	329	327	322	--	--	--	--
26	Recreation	--	--	--	--	--	--	--	--
27	Utilities	60,243	60,440	30,492	13,412	10,444	11,049	12,091	11,912
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	721	479	845	14,233	1,566	500	1,109	71
30	Permits and Inspection Fees	--	--	--	--	--	12	135	70
31	Fines	--	--	--	--	--	--	--	--
32	Interest on Investments	163	165	171	14,233	--	--	507	--
33	Miscellaneous	558	311	674	--	1,566	468	467	--
	<u>Expenditures</u>								
34	Total Expenditures	73,201	65,041	57,614	33,974	19,796	23,543	23,754	21,570
35	Staff Agencies	6,230	6,547	7,906	4,294	745	1,122	1,701	2,000
36	Police Department	--	--	--	2,351	1,200	--	--	--
37	Fire Department	--	--	--	--	--	--	--	--
38	Streets and Bridges	2,344	3,227	6,965	10,644	1,342	2,779	2,908	2,480
39	Forestry	--	--	--	--	--	--	--	--
40	Sewers	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	5,293	225	9,579	4,840	520	4,440	1,675	4,741
42	Street Lighting	--	--	--	2,328	1,105	1,213	1,242	1,710
43	Garbage Disposal	--	--	--	50	--	--	--	--
44	Public Health and Welfare	730	104	--	--	--	--	--	--
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	521	599	644	707	--	--	--	--
47	Recreation Facilities	--	--	--	--	--	--	--	--
48	Miscellaneous	77	21	47	--	4,260	1,931	7,013	--
49	Debt Service	3,153	3,086	1,617	--	2,732	325	4,874	2,450
50	Employee Benefits	--	--	--	--	--	--	--	--
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	54,813	50,839	31,415	8,613	6,904	11,753	10,170	7,966
53	Operating Expenses	46,148	44,327	17,644	4,021	3,015	3,010	5,746	4,166
54	Interest and Fees	2,321	2,300	2,097	2,592	1,877	3,510	4,424	3,790
55	Payments on Debts	1,000	1,000	3,000	2,000	2,000	--	--	--
56	Plant and Equipment	5,344	3,232	8,074	--	--	5,233	--	--
	<u>Indebtedness</u>								
57	Total Indebtedness	60,000	56,000	52,000	50,000	14,000	14,000	10,000	8,000
58	Revenue Bonds, Total	56,000	55,000	52,000	50,000	--	--	--	--
59	Water	56,000	55,000	52,000	50,000	--	--	--	--
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	4,000	1,000	--	--	14,000	14,000	10,000	8,000
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

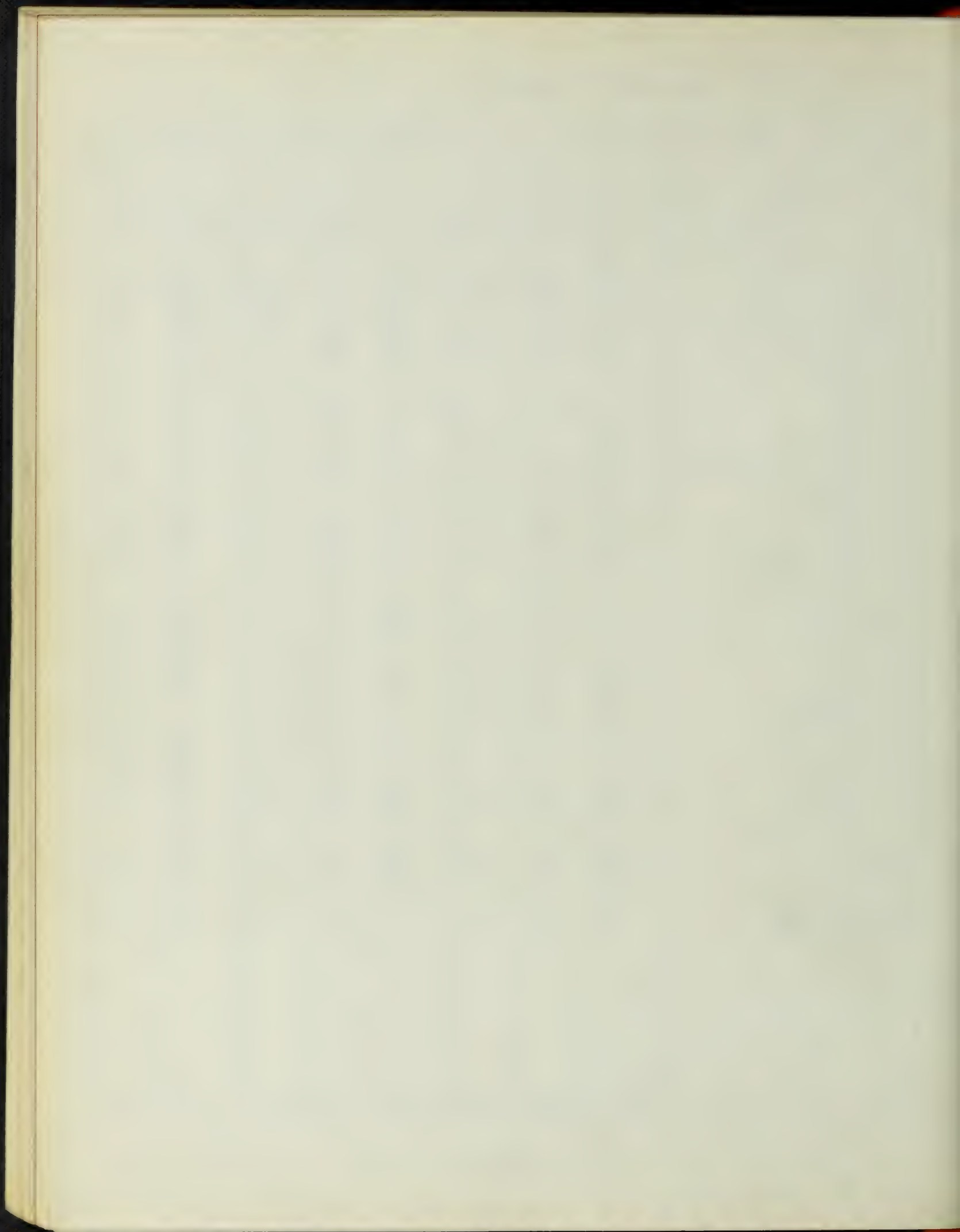


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Philo				Rental			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	740	970	970	1,022	22,115	23,116	23,115	25,562
	<u>Revenues</u>								
2	Total Revenues	41,822	41,528	52,666	57,245	1,921,731	1,924,569	2,348,294	2,676,614
3	Intergovernmental Revenue, Total	4,620	6,004	11,095	12,003	239,565	149,747	247,570	426,653
4	Motor Fuel Tax	--	--	--	8,519	--	--	--	386,767
5	Income Tax	--	--	--	3,484	--	--	--	59,125
6	Collected by Municipality, Total	37,212	35,524	41,771	45,242	1,681,776	1,771,822	2,100,724	2,181,001
7	Taxes, Total	19,367	18,053	22,428	23,519	261,549	316,722	407,010	426,039
8	Property Taxes	15,605	13,190	15,032	16,122	141,243	143,661	122,434	167,735
9	Sales Taxes	3,183	4,346	6,785	6,009	115,245	147,555	221,532	160,577
10	24 Fire Insurance Taxes	--	--	--	--	3,295	3,550	4,326	3,657
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	License Taxes	--	--	--	--	--	--	--	--
17	Vehicles	579	557	567	557	22,120	24,905	15,855	18,910
18	Liquor and Tavern	--	--	--	--	421	345	545	580
19	Other	557	557	557	557	18,565	21,405	15,893	13,830
20	Other Taxes	22	--	--	--	3,174	3,195	3,303	4,599
21	Current Charges and Miscellaneous Revenue, Total	17,845	17,811	19,363	21,724	1,359,874	1,455,119	1,693,720	1,772,155
22	Current Charges, Total	16,736	17,250	18,710	21,521	1,319,020	1,393,100	1,611,240	1,725,370
23	Garbage Disposal	--	--	--	--	6,670	12,265	17,636	21,127
24	Parking	--	--	--	--	26,031	26,002	26,146	26,317
25	Library	--	--	--	--	1,353	1,574	1,519	1,746
26	Recreation	--	--	--	--	21,000	26,510	31,991	29,046
27	Utilities	16,736	17,250	18,710	21,255	1,263,151	1,326,770	1,533,643	1,640,405
28	Commercial Activities	--	--	--	316	--	--	--	--
29	Miscellaneous Revenue, Total	1,109	491	647	203	63,845	65,019	82,470	43,995
30	Permits and Inspection Fees	320	265	255	165	3,093	2,746	7,776	2,700
31	Fines	--	--	--	--	18,600	26,712	29,546	27,544
32	Interest on Investments	235	245	301	39	9,242	10,245	5,303	13,211
33	Miscellaneous	554	21	51	--	45,605	25,253	35,627	--
	<u>Expenditures</u>								
34	Total Expenditures	32,141	40,204	47,537	68,445	2,613,122	2,397,233	3,591,039	2,947,920
35	Staff Agencies	1,364	2,700	3,091	4,707	55,511	72,441	64,744	92,711
36	Police Department	584	503	588	1,405	102,700	120,143	134,713	159,070
37	Fire Department	--	--	--	--	14,340	24,270	21,647	22,181
38	Streets and Bridges	5,205	6,246	6,097	6,325	52,824	42,791	46,614	47,116
39	Forestry	--	--	--	407	--	--	--	--
40	Sewers	--	--	--	1,310	--	--	--	--
41	Motor Fuel Tax	--	6,064	6,593	7,277	226,561	119,077	199,815	296,735
42	Street Lighting	1,610	1,571	1,730	1,836	--	--	--	--
43	Garbage Disposal	1,964	779	827	849	15,550	16,220	31,844	35,008
44	Public Health and Welfare	--	--	--	--	11,003	11,506	--	--
45	Commercial Activities	--	--	--	--	2,230	692	177	90
46	Liquor	--	--	--	--	21,265	21,196	22,493	27,750
47	Recreation Facilities	--	421	1,031	251	43,590	63,595	58,091	71,442
48	Miscellaneous	4,270	1,403	2,428	--	2,004	1,242	10,516	--
49	Debt Service	3,520	6,400	6,280	4,160	26,530	25,234	26,491	29,307
50	Employee Benefits	--	--	--	--	46,774	17,321	29,467	26,662
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	13,634	22,100	18,208	39,798	1,991,654	1,800,111	2,433,641	2,441,337
53	Operating Expenses	11,346	13,595	10,131	17,000	919,702	1,007,355	1,021,886	1,105,400
54	Interest and Fees	250	245	3,510	3,269	60,905	121,006	167,884	202,375
55	Payments on Debts	1,000	1,000	1,000	6,000	52,000	103,000	753,000	145,000
56	Plant and Equipment	1,018	7,269	3,567	13,479	938,973	568,746	657,205	537,664
	<u>Indebtedness</u>								
57	Total Indebtedness	17,000	13,000	69,000	59,000	3,465,000	3,336,000	4,847,000	4,701,000
58	Revenue Bonds, Total	7,000	6,000	65,000	59,000	3,340,000	3,231,000	4,787,000	4,646,000
59	Water	7,000	6,000	65,000	59,000	--	--	--	--
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	677,000	663,000	2,255,000	2,275,000
62	Other	--	--	--	--	2,663,000	2,568,000	2,472,000	2,371,000
63	General Obligation Bonds	10,000	7,000	4,000	--	125,000	165,000	60,000	55,000
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

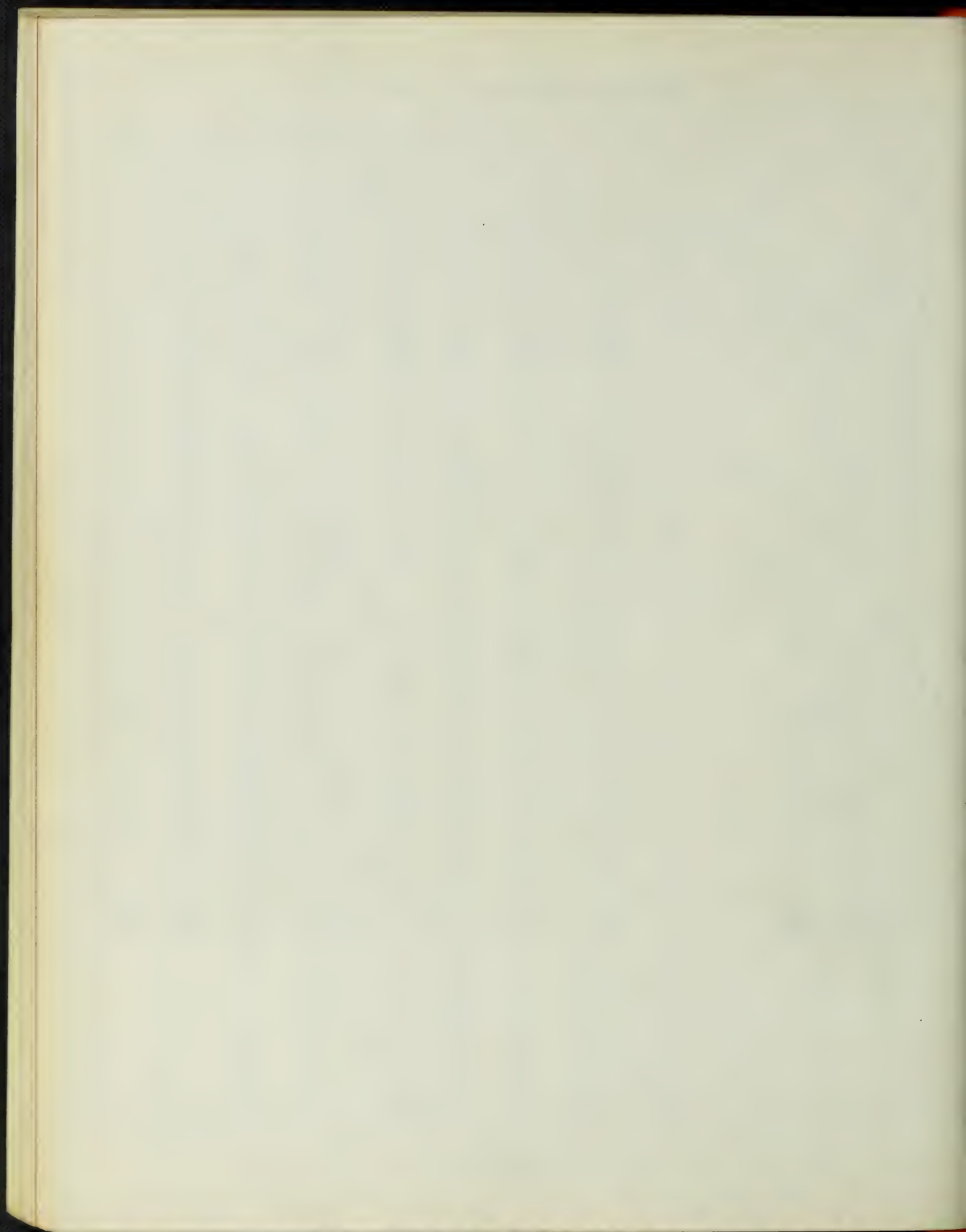


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Royal				Sadorus			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	171	197	197	197	384	384	334	454
	<u>Revenues</u>								
2	Total Revenues	4,495	6,028	13,030	16,710	22,345	21,310	25,973	32,303
3	Intergovernmental Revenue, Total	--	--	674	7,330	--	4,661	1,326	7,783
4	Motor Fuel Tax	--	--	--	6,872	--	--	--	6,411
5	Income Tax	--	--	--	523	--	--	--	1,191
6	Collected by Municipality, Total	4,495	6,028	12,360	9,382	22,345	16,639	24,657	24,599
7	Taxes, Total	4,495	6,028	9,500	9,130	7,757	6,715	12,880	13,177
8	Property Taxes	1,312	2,006	5,251	4,972	6,361	5,440	8,680	8,152
9	Sales Taxes	2,228	2,665	3,442	3,262	911	842	1,213	1,751
10	22 1/2% Fire Insurance Taxes	--	--	--	--	35	39	71	75
11	Utility Taxes	--	--	--	--	--	--	1,916	3,165
12	Water	--	--	--	--	--	--	--	1,588
13	Electric	--	--	--	--	--	--	--	605
14	Gas	--	--	--	--	--	--	--	772
15	Telephone	--	--	--	--	--	--	--	1,000
16	License Taxes	900	900	900	900	--	475	1,000	1,000
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	900	900	900	900	--	475	1,000	1,000
19	Other	--	--	--	--	--	--	--	--
20	Other Taxes	--	--	--	--	450	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	55	--	2,765	250	14,588	9,831	12,407	10,733
22	Current Charges, Total	--	--	--	--	14,513	9,831	11,762	10,733
23	Garbage Disposal	--	--	--	--	--	--	--	--
24	Parking	--	--	--	--	--	--	--	--
25	Library	--	--	--	--	--	--	--	--
26	Recreation	--	--	--	--	14,513	9,831	11,762	10,733
27	Utilities	--	--	--	--	--	--	--	--
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	55	--	2,765	250	75	12	645	--
30	Permits and Inspection Fees	--	--	--	--	--	--	--	--
31	Fines	--	--	--	--	--	--	--	--
32	Interest on Investments	--	--	125	250	--	--	570	--
33	Miscellaneous	55	--	2,640	--	75	12	75	--
	<u>Expenditures</u>								
34	Total Expenditures	1,643	4,315	19,577	15,236	22,141	26,203	25,365	25,332
35	Staff Agencies	610	853	6,272	2,779	1,901	1,403	2,215	2,252
36	Police Department	--	--	85	2,311	--	--	--	--
37	Fire Department	--	--	--	--	920	143	913	1,041
38	Streets and Bridges	--	189	1,056	3,244	2,575	1,610	361	629
39	Forestry	--	--	--	--	--	--	--	--
40	Sewers	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	--	--	352	3,273	453	4,641	552	3,000
42	Street Lighting	273	274	274	524	856	--	1,653	1,487
43	Garbage Disposal	--	--	--	--	--	--	--	--
44	Public Health and Welfare	--	--	--	--	--	--	--	--
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	--	--	62	--	--	--	--	--
47	Recreation Facilities	63	63	--	--	15	--	90	--
48	Miscellaneous	497	2,936	621	--	940	4,156	--	--
49	Debt Service	--	--	2,227	1,000	3,582	2,000	6,057	3,952
50	Employee Benefits	--	--	--	--	--	--	--	--
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	--	--	8,674	6,865	10,773	11,434	14,074	12,296
53	Operating Expenses	--	--	2,412	2,453	5,723	5,404	8,163	6,226
54	Interest and Fees	--	--	3,112	3,112	5,050	5,000	5,011	4,911
55	Payments on Debts	--	--	--	1,000	--	1,000	1,000	1,000
56	Plant and Equipment	--	--	3,150	--	--	--	--	--
	<u>Indebtedness</u>								
57	Total Indebtedness	--	--	116,000	114,000	132,000	129,000	126,000	123,000
58	Revenue Bonds, Total	--	--	83,000	82,000	100,000	99,000	98,000	97,000
59	Water	--	--	83,000	82,000	100,000	99,000	98,000	97,000
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	--	--	33,000	32,000	32,000	30,000	28,000	26,000
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

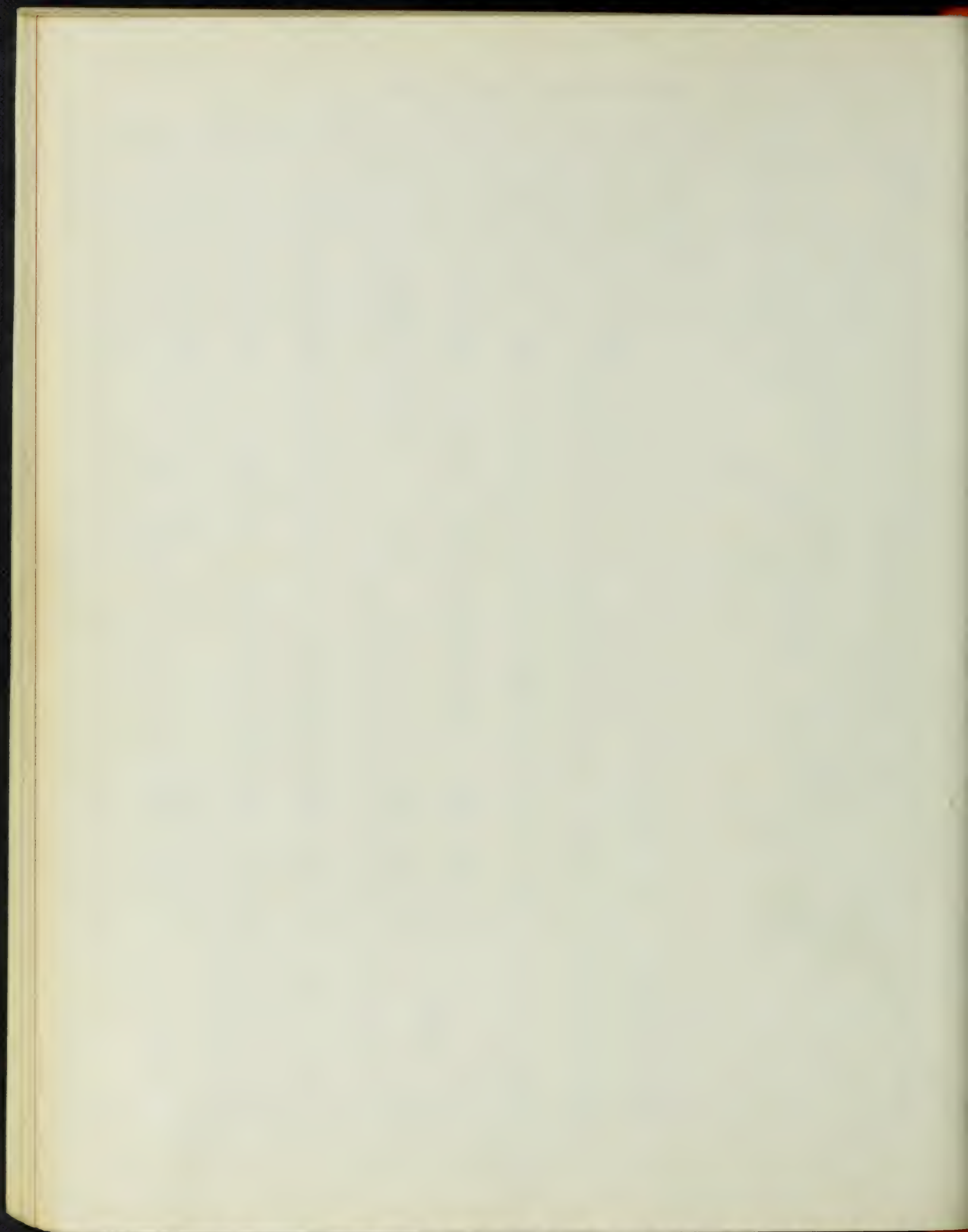


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Saint Joseph				Savoy			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	1,210	1,210	1,210	1,554	359	540	540	592
	<u>Revenues</u>								
2	Total Revenues	63,052	53,403	63,027	100,573	19,592	16,381	51,686	50,603
3	Intergovernmental Revenue, Total	11,373	3,507	6,165	36,685	2,031	4,856	29,607	8,110
4	Motor Fuel Tax	--	--	--	32,327	--	--	--	7,721
5	Income Tax	--	--	--	4,358	--	--	--	--
6	Collected by Municipality, Total	51,679	49,896	56,862	63,888	17,561	11,525	30,279	42,871
7	Taxes, Total	14,655	15,654	19,810	29,627	17,500	9,986	10,410	15,417
8	Property Taxes	7,123	7,247	9,023	10,550	11,779	4,258	4,521	10,131
9	Sales Taxes	6,865	8,407	10,822	10,592	4,000	3,972	6,211	6,400
10	24 Hour Insurance Taxes	--	--	--	--	57	171	148	200
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	License Taxes	--	--	--	5	1,600	1,535	1,550	2,400
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	--	--	--	--	1,500	1,500	1,500	2,000
19	Other	--	--	--	5	165	35	50	200
20	Other Taxes	60	--	--	--	--	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	37,671	34,102	37,052	42,991	31	1,519	17,840	30,510
22	Current Charges, Total	36,354	33,920	35,971	41,538	--	--	--	--
23	Garbage Disposal	--	--	--	--	--	--	--	--
24	Parking	--	--	--	--	--	--	--	--
25	Library	--	--	--	--	--	--	--	--
26	Recreation	--	--	--	--	--	--	--	--
27	Utilities	36,354	33,920	35,971	41,538	--	--	--	--
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	1,317	262	1,081	1,453	31	1,519	17,840	30,510
30	Permits and Inspection Fees	--	--	--	--	31	61	490	600
31	Fines	--	--	--	--	--	--	--	--
32	Interest on Investments	--	188	--	1,152	--	518	1,157	--
33	Miscellaneous	1,317	64	1,081	--	--	900	16,101	22,510
	<u>Expenditures</u>								
34	Total Expenditures	69,270	55,354	54,994	61,438	2,600	14,925	45,261	43,653
35	Staff Agencies	3,251	2,234	1,086	2,192	185	3,521	5,533	3,642
36	Police Department	--	--	--	--	--	--	--	--
37	Fire Department	--	--	--	--	--	393	740	800
38	Streets and Bridges	1,316	21,344	2,846	5,616	--	5,219	1,321	1,234
39	Forestry	--	--	--	--	--	--	--	--
40	Sewers	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	10,957	3,587	5,190	4,355	2,118	4,720	3,850	3,355
42	Street Lighting	2,020	2,055	2,322	2,308	230	302	268	260
43	Garbage Disposal	--	--	--	--	--	--	--	--
44	Public Health and Welfare	140	--	--	50	--	--	--	500
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	--	--	--	--	--	--	--	--
47	Recreation Facilities	--	--	--	--	--	--	--	--
48	Miscellaneous	7,259	2,046	10,435	--	143	370	33,441	33,510
49	Debt Service	--	--	--	--	--	--	--	--
50	Employee Benefits	--	--	--	--	--	--	--	--
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	44,325	24,089	33,135	46,917	--	--	--	--
53	Operating Expenses	14,779	18,752	24,457	29,670	--	--	--	--
54	Interest and Fees	2,424	2,335	2,228	2,153	--	--	--	--
55	Payments on Debts	3,000	3,000	3,000	12,000	--	--	--	--
56	Plant and Equipment	24,122	--	3,450	3,094	--	--	--	--
	<u>Indebtedness</u>								
57	Total Indebtedness	64,000	60,000	57,000	45,000	--	--	--	--
58	Revenue Bonds, Total	64,000	60,000	57,000	45,000	--	--	--	--
59	Water	64,000	60,000	57,000	45,000	--	--	--	--
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	--	--	--	--	--	--	--	--
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

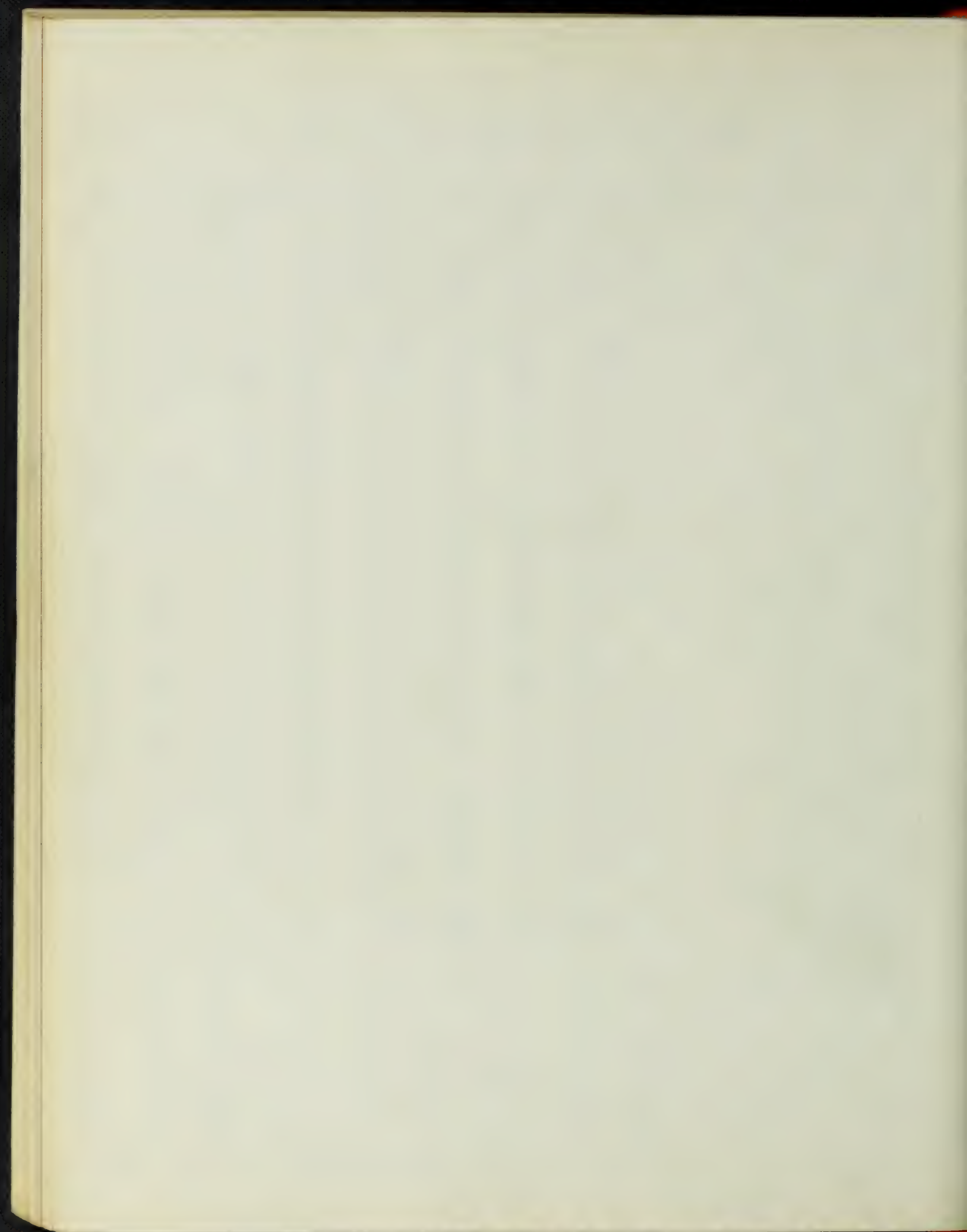


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Sidney				Thonasboro			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	666	700	700	915	458	454	450	600
	<u>Revenues</u>								
2	Total Revenues	25,510	28,391	31,404	34,092	40,597	49,949	45,916	64,443
3	Intergovernmental Revenue, Total	--	--	2,000	2,471	--	5,631	--	11,100
4	Motor Fuel Tax	--	--	--	--	--	--	--	9,300
5	Income Tax	--	--	--	--	--	--	--	1,000
6	Collected by Municipality, Total	25,510	28,391	29,404	31,621	40,597	44,318	45,916	53,143
7	Taxes, Total	10,247	11,729	13,077	14,453	13,270	13,674	25,150	23,719
8	Property Taxes	5,757	5,995	6,700	7,515	12,152	12,693	12,425	13,100
9	Sales Taxes	4,490	5,634	6,376	6,938	3,907	4,771	5,655	4,400
10	2% Fire Insurance Taxes	57	97	164	197	--	--	--	--
11	Utility Taxes	--	--	--	--	--	--	--	--
12	Water	--	--	--	--	--	--	--	--
13	Electric	--	--	--	--	--	--	--	--
14	Gas	--	--	--	--	--	--	--	--
15	Telephone	--	--	--	--	--	--	--	--
16	Licenses Taxes	--	--	--	--	2,210	2,210	1,510	2,500
17	Vehicles	--	--	--	--	--	--	--	--
18	Liquor and Tavern	--	--	--	--	2,210	2,210	1,460	2,300
19	Other	--	--	--	--	--	--	150	100
20	Other Taxes	--	--	--	--	--	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	15,263	16,662	16,240	17,128	22,327	24,504	25,824	33,323
22	Current Charges, Total	15,263	16,644	16,240	17,128	21,614	23,685	24,719	31,410
23	Garbage Disposal	--	--	--	--	--	--	--	--
24	Parking	--	--	--	--	--	--	--	--
25	Library	--	--	--	--	--	--	--	--
26	Recreation	--	--	--	--	--	--	--	--
27	Utilities	15,263	16,644	16,240	17,128	21,614	23,685	24,719	31,410
28	Commercial Activities	--	--	--	--	--	--	--	--
29	Miscellaneous Revenue, Total	--	16	--	--	713	699	1,107	1,500
30	Fees and Inspection Fees	--	--	--	--	61	30	100	--
31	Fines	--	--	--	--	--	--	--	--
32	Interest on Investments	--	--	--	--	647	634	574	1,700
33	Miscellaneous	--	16	--	--	5	35	26	--
	<u>Expenditures</u>								
34	Total Expenditures	31,710	35,547	27,657	24,154	26,713	47,211	32,155	44,100
35	Staff Expenses	1,096	1,070	1,257	1,145	600	600	600	3,700
36	Police Department	--	--	--	--	--	--	--	--
37	Fire Department	--	--	--	--	--	1,200	1,200	1,000
38	Streets and Bridges	--	--	2,740	--	4,585	8,216	4,266	6,000
39	Forestry	--	--	--	--	--	--	--	--
40	Stewards	--	--	--	6,745	--	--	--	--
41	Motor Fuel Tax	5,414	14,005	2,967	--	--	5,000	--	5,200
42	Street Lighting	1,179	1,295	1,250	1,033	505	593	632	1,100
43	Garbage Disposal	--	--	--	--	45	24	--	120
44	Public Health and Welfare	--	--	--	--	--	--	--	--
45	Commercial Activities	--	--	--	--	--	--	--	--
46	Library	--	--	--	--	--	--	--	--
47	Recreation Facilities	--	--	--	--	--	--	--	--
48	Miscellaneous	4,815	9,929	4,624	--	6,390	4,722	2,343	--
49	Debt Service	--	--	--	--	5,155	2,900	3,000	4,400
50	Employee Benefits	342	292	200	--	--	--	--	--
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	18,934	8,547	11,551	15,261	9,443	22,160	20,119	19,600
53	Operating Expenses	16,934	8,547	11,551	15,261	2,100	7,100	6,125	6,000
54	Interest and Fees	--	--	--	--	5,090	6,700	5,400	5,000
55	Payments on Debts	--	--	--	--	2,000	3,000	3,000	4,000
56	Plant and Equipment	--	--	--	--	--	5,753	5,511	1,600
	<u>Indebtedness</u>								
57	Total Indebtedness	--	--	--	--	148,000	142,000	136,000	129,000
58	Revenue Bonds, Total	--	--	--	--	112,000	105,000	100,000	100,000
59	Water	--	--	--	--	112,000	105,000	100,000	100,000
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	--	--	--	--	--	--
62	Other	--	--	--	--	--	--	--	--
63	General Obligation Bonds	--	--	--	--	36,000	33,000	30,000	27,000
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

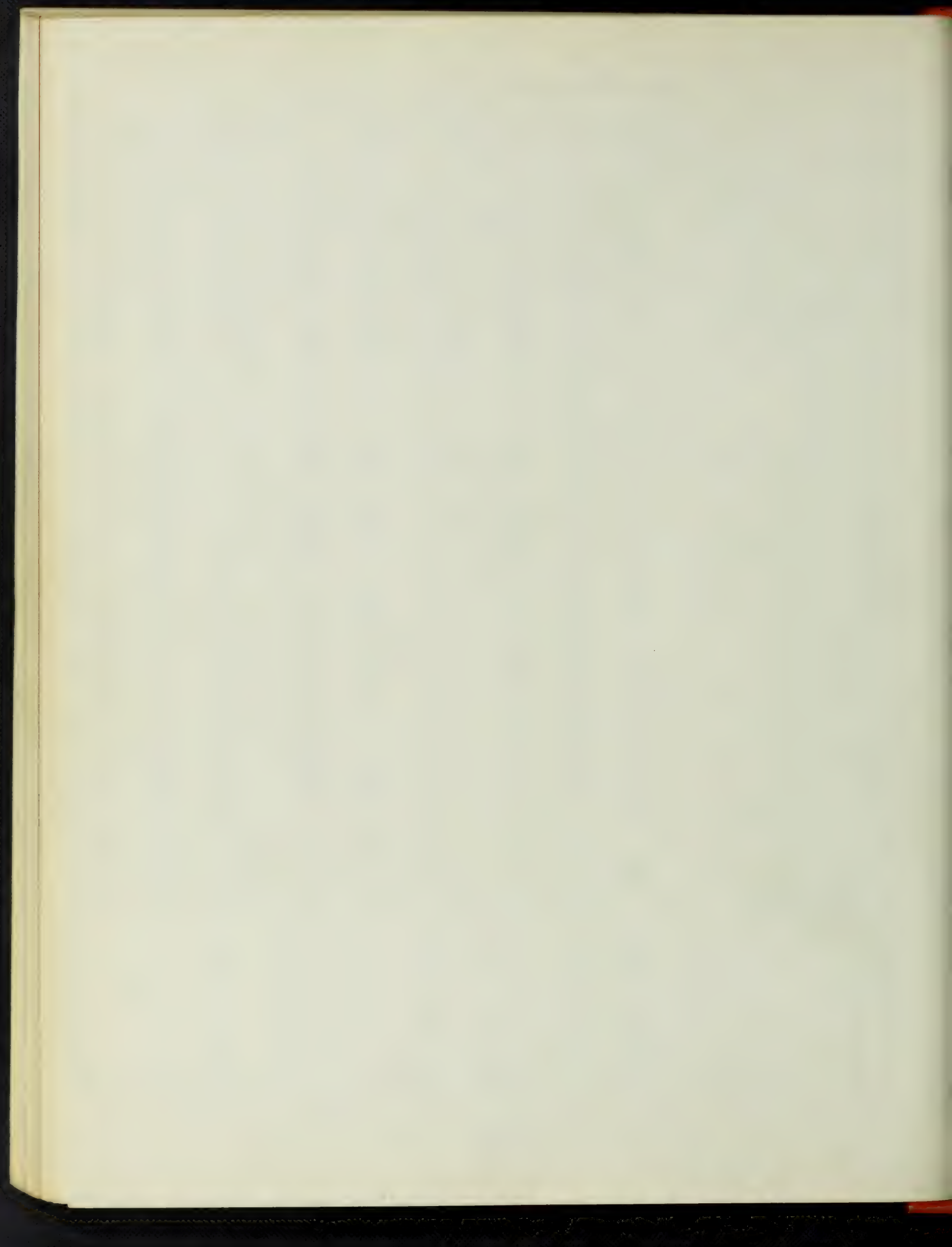


Table 5 Revenues, Expenditures and Indebtedness of Municipalities in Champaign County, Illinois
1967 - 1970

Line No.	Classification	Tolono				Urbana			
		1967	1968	1969	1970	1967	1968	1969	1970
1	Population	1,539	1,531	1,535	2,027	27,251	29,621	29,621	32,000
	<u>Revenues</u>								
2	Total Revenues	83,107	90,300	101,972	125,351	1,752,099	1,809,450	2,440,531	2,401,255
3	Intergovernmental Revenue, Total	5,387	13,395	15,395	52,775	265,079	248,121	296,570	188,840
4	Motor Fuel Tax	--	--	--	5,319	--	--	--	387,949
5	Income Tax	--	--	--	--	--	--	--	5,100
6	Collected by Municipality, Total	77,720	76,905	86,477	52,756	1,556,203	1,561,329	2,144,616	1,934,705
7	Taxes, Total	36,697	34,855	44,181	47,554	1,752,099	1,809,450	2,440,531	2,401,255
8	Property Taxes	22,405	19,807	23,045	29,161	510,810	607,680	771,512	751,116
9	Sales Taxes	11,404	12,043	14,140	14,784	280,400	306,195	385,199	382,111
10	2 1/2 % Fire Insurance Taxes	493	545	726	594	6,405	7,673	7,755	7,755
11	Utility Taxes	--	--	--	--	--	--	231,207	277,654
12	Water	--	--	--	--	--	--	--	22,000
13	Electric	--	--	--	--	--	--	--	145,740
14	Gas	--	--	--	--	--	--	--	190,000
15	Telephone	--	--	--	--	--	--	--	37,444
16	License Taxes	2,305	2,845	2,351	2,535	160,786	33,816	25,269	--
17	Vehicles	--	--	--	--	136,976	--	--	--
18	Liquor and Tavern	2,305	2,845	2,351	2,535	--	24,651	25,269	25,269
19	Other	--	--	--	--	23,810	9,165	--	11,402
20	Other Taxes	--	--	--	--	146,810	--	--	--
21	Current Charges and Miscellaneous Revenue, Total	41,083	42,050	45,212	45,351	543,020	457,793	600,672	459,241
22	Current Charges, Total	38,615	39,421	43,460	44,320	203,070	281,450	267,300	204,400
23	Garbage Disposal	--	--	--	--	24,936	22,111	22,611	15,111
24	Parking	--	--	--	--	220,000	251,000	250,000	257,100
25	Library	--	--	--	--	5,100	5,100	5,277	5,700
26	Recreation	--	--	--	--	3,100	2,467	2,234	--
27	Utilities	38,615	39,421	43,460	44,320	203,070	176,363	515,672	213,111
28	Commercial Activities	--	--	--	--	11,600	6,000	1,500	17,000
29	Miscellaneous Revenue, Total	2,468	2,629	1,752	1,013	102,737	50,100	119,000	126,000
30	Permits and Inspection Fees	385	414	950	444	50,100	31,100	46,000	50,000
31	Fines	1,103	539	670	559	131,900	38,000	307,500	--
32	Interest on Investments	--	40	--	--	--	--	--	--
33	Miscellaneous	595	1,636	81	--	--	--	--	--
	<u>Expenditures</u>								
34	Total Expenditures	101,511	115,415	101,139	116,416	1,743,770	1,800,248	2,421,746	2,270,111
35	Staff Agencies	9,165	12,000	11,375	12,000	310,000	150,000	1,100,000	1,100,000
36	Police Department	8,074	7,100	10,200	9,750	1,100,000	240,000	240,000	240,000
37	Fire Department	2,855	2,400	2,516	3,100	1,100,000	240,000	240,000	240,000
38	Streets and Bridges	4,997	19,382	4,773	6,205	324,708	5,000	7,000	5,000
39	Forestry	--	--	--	--	--	--	--	--
40	Sewers	--	--	--	--	--	--	--	--
41	Motor Fuel Tax	4,700	--	14,563	15,370	51,045	261,311	283,164	272,000
42	Street Lighting	2,266	2,505	--	--	60,200	55,107	60,000	60,000
43	Garbage Disposal	350	410	515	1,041	31,000	54,100	30,000	40,000
44	Public Health and Welfare	--	--	--	--	2,000	2,000	3,400	3,000
45	Commercial Activities	--	--	--	--	212,000	252,000	--	--
46	Library	--	--	--	--	66,500	64,000	65,000	69,745
47	Recreation Facilities	--	--	--	--	--	--	--	--
48	Miscellaneous	5,322	5,616	5,380	125	2,741	4,280	194,322	--
49	Debt Service	5,200	--	--	--	160,413	157,000	169,300	164,000
50	Employee Benefits	--	--	3,668	5,134	60,406	74,384	66,600	72,000
51	Parking Facilities	--	--	--	--	--	--	--	--
52	Utilities, Total	62,463	65,197	47,863	63,478	--	--	--	--
53	Operating Expenses	23,390	27,000	31,100	52,442	--	--	--	--
54	Interest and Fees	5,616	5,000	5,213	5,100	--	--	--	--
55	Payments on Debts	6,000	6,000	6,000	6,000	--	--	--	--
56	Plant and Equipment	27,307	26,056	4,780	--	--	--	--	--
	<u>Indebtedness</u>								
57	Total Indebtedness	145,000	135,000	250,000	127,000	5,699,400	5,727,300	5,941,200	5,601,100
58	Revenue Bonds, Total	145,000	135,000	136,000	127,000	4,099,400	4,232,300	4,566,200	4,346,100
59	Water	--	--	--	--	--	--	--	--
60	Sewer	--	--	--	--	--	--	--	--
61	Water and Sewer	--	--	136,000	127,000	4,099,400	4,232,300	4,566,200	4,346,100
62	Other	--	--	--	--	1,600,000	1,495,000	1,375,000	1,255,000
63	General Obligation Bonds	--	--	123,000	--	--	--	--	--
64	Tax Anticipation Warrants	--	--	--	--	--	--	--	--
65	Contractual Commitments	--	--	--	--	--	--	--	--

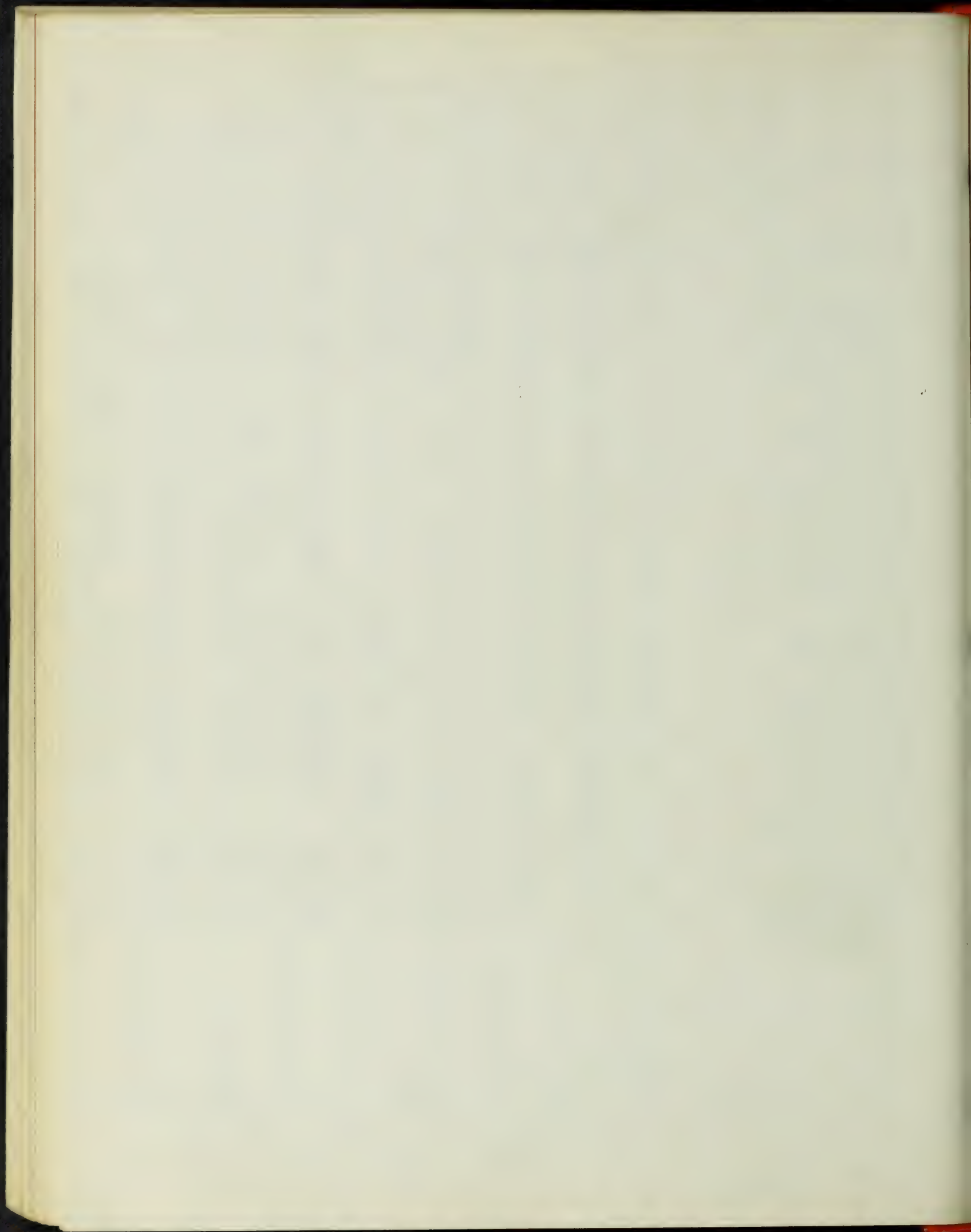


Table 6 Revenues and Expenditures of Townships and Township Road Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Total		Ayers		Brown		Champaign	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	1,884,661	2,014,108	15,575	19,637	45,030	62,657	112,955	123,563
2	Property Taxes	1,845,643	1,877,049	--	17,751	43,423	59,557	108,715	117,431
3	Sales and Service Taxes	--	200	--	--	--	--	--	--
4	Motor Fuel Taxes	17,439	27,437	--	--	--	--	--	1,000
5	Assessments	--	3,210	--	--	--	--	2,711	--
6	Fees and Licenses	3,935	1,786	--	--	1,568	2,930	1,550	5,158
7	Sale of Services and Commodities	31,330	37,006	--	916	--	--	--	--
8	Interest on Investments	5,220	16,490	--	--	--	--	--	--
9	Investments Sold	--	11,669	--	--	--	--	--	--
10	Bonds Payable Sold	--	5,000	--	--	--	--	--	--
11	Anticipation Tax Warrants	32,636	26,500	--	--	--	--	--	--
12	Other	23,707	44,513	--	--	--	--	--	--
13	Not Specified	84,661	15,412	15,575	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	1,755,147	2,005,091	17,437	23,516	41,751	57,735	123,117	127,263
15	Personal Services	422,511	502,193	--	10,216	11,300	16,129	25,751	43,441
16	Contractual Services	319,689	411,175	--	1,368	9,640	13,571	19,225	21,763
17	Travel	47,405	7,481	--	--	--	--	500	--
18	Commodities	183,711	156,770	--	2,455	13,391	27,146	26,440	1,340
19	Printing, Stationery and Office Supplies	21,721	50,758	--	2,427	291	2,407	5,518	9,734
20	Land	26,700	9,100	--	--	--	--	--	1,800
21	Land Improvements	23,667	27,435	--	--	--	--	2,600	500
22	Structures	40,274	50,690	--	--	--	--	--	950
23	Equipment	132,751	129,401	--	3,361	7,533	5,402	16,658	10,200
24	Bonds Paid	11,614	6,000	--	--	--	--	--	--
25	Anticipation Tax Warrants	5,220	31,800	--	--	--	--	--	--
26	Interest Expense	4,164	6,760	--	--	--	--	--	--
27	Investments Purchased	--	50,747	--	--	--	--	--	--
28	Other	293,289	243,245	--	--	--	--	--	21,190
29	Not specified	193,460	117,401	17,437	--	--	--	--	--

Line No.	Classification	City of Champaign		Rolfes		Comproise		Rondit	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	241,437	271,371	47,195	63,676	65,270	75,440	41,037	45,652
2	Property Taxes	227,121	264,871	45,009	52,244	64,650	71,513	39,355	44,400
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	590
5	Assessments	--	--	--	1,200	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	23	--	71	184	--	--	629	--
8	Interest on Investments	4,225	3,250	--	10,250	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	10,039	13,256	613	--	676	4,451	453	693
13	Not Specified	--	--	--	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	245,610	269,921	43,725	64,298	62,674	62,710	35,553	37,702
15	Personal Services	93,221	101,170	10,100	11,700	15,572	18,426	15,114	13,000
16	Contractual Services	10,700	8,075	3,100	2,466	11,227	14,403	11,334	10,900
17	Travel	1,900	2,221	--	--	--	--	--	--
18	Commodities	--	--	10,455	16,636	--	--	4,022	4,269
19	Printing, Stationery and Office Supplies	2,716	3,441	74	85	26	--	171	144
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	1,713	2,802	10,307	4,070	1,336	4,624	2,346	2,600
24	Bonds Paid	--	--	974	2,683	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	424	291
27	Investments Purchased	--	--	--	--	--	--	--	4,000
28	Other	129,151	122,409	4,916	4,900	25,183	25,147	1,632	435
29	Not Specified	--	--	--	--	--	--	--	--

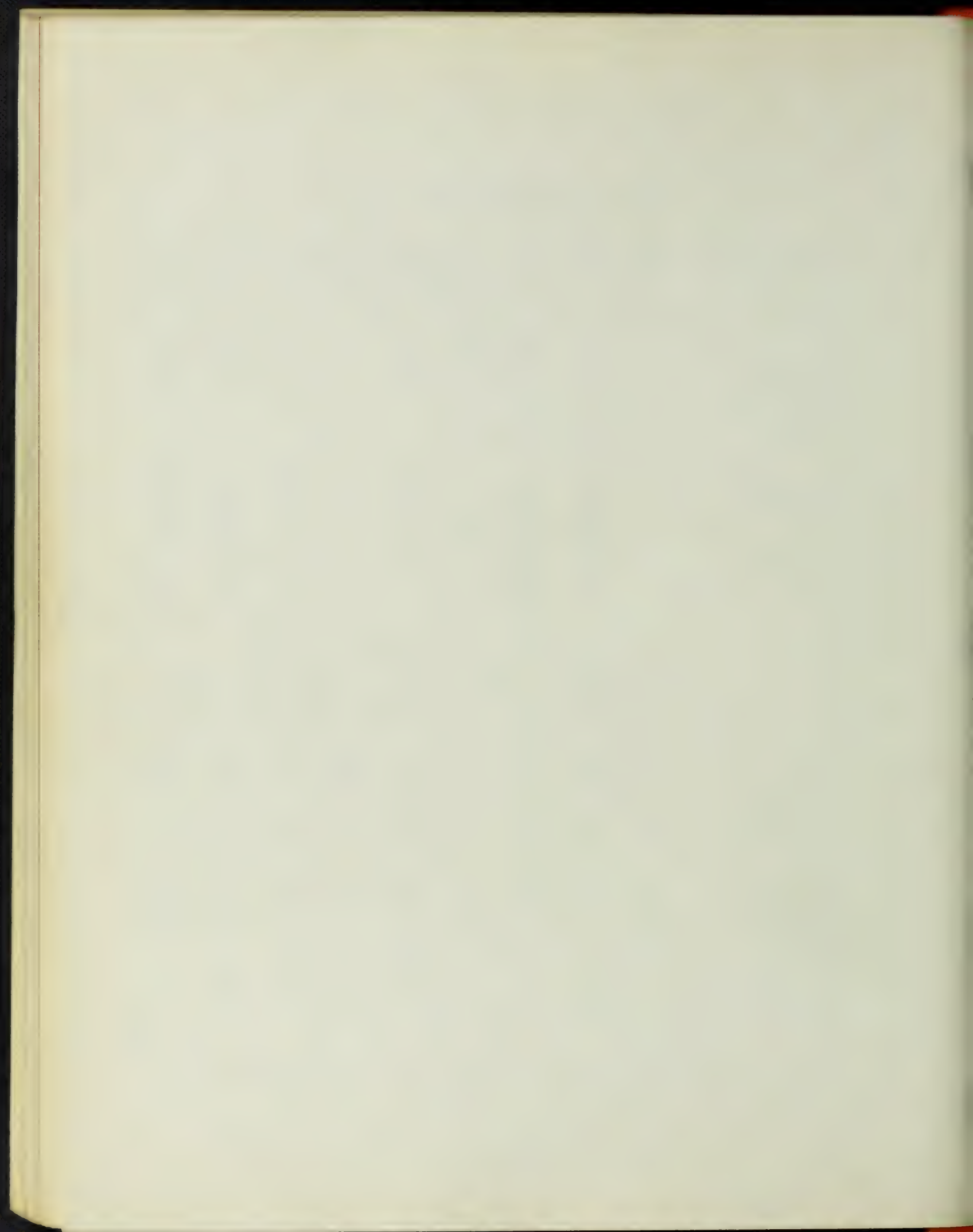


Table 6 Revenues and Expenditures of Townships and Township Road Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Crittenden		Cunningham		East Bend		Marion	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	33,577	37,940	148,531	151,454	53,765	55,536	32,810	35,321
2	Property Taxes	33,498	33,731	124,103	123,155	22,422	21,564	31,974	32,666
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	51	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	273	--	--	--	572	--	--
8	Interest on Investments	--	300	--	--	--	--	514	511
9	Investments Sold	--	3,000	--	--	--	--	132	100
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	26,500	25,000	35	--	--	--
12	Other	--	381	323	1,799	--	403	219	754
13	Not Specified	--	--	--	--	14,245	15,439	--	1,708
<u>Expenditures</u>									
14	Total Expenditures	23,800	57,672	154,633	141,611	41,402	54,627	30,588	27,111
15	Personal Services	7,453	8,311	71,811	77,111	11,111	11,111	3,333	4,444
16	Contractual Services	6,666	11,000	5,555	7,777	2,332	4,553	6,666	7,777
17	Travel	--	--	4,710	5,000	--	--	15,515	700
18	Commodities	9,700	8,200	--	--	1,558	2,721	162	13,031
19	Printing, Stationery and Office Supplies	--	61	2,114	2,350	79	51	--	113
20	Land	--	--	27,500	--	--	--	--	--
21	Land Improvements	--	--	--	5,331	12,240	12,116	--	--
22	Structures	--	8,000	--	--	--	--	--	--
23	Equipment	--	1,221	1,045	--	3,115	4,241	--	--
24	Bonds Paid	--	--	--	974	1,000	6,000	4,000	3,902
25	Anticipation Tax Warrants	--	--	--	25,000	--	--	--	--
26	Interest Expense	--	--	975	1,715	400	--	--	--
27	Investments Purchased	--	20,000	--	--	--	--	--	--
28	Other	--	273	45,365	35,469	729	722	143	--
29	Not Specified	--	--	--	--	14,600	11,039	--	--

Line No.	Classification	Hensley		Parr		Curtlow		Mahomet	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	51,990	52,973	23,125	27,740	44,452	71,022	65,475	65,605
2	Property Taxes	37,693	40,671	--	23,114	31,270	71,022	63,926	65,507
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	14,100	12,188	--	--	--	--	--	--
5	Assessments	--	--	--	900	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	2,475	--	--	--	123
8	Interest on Investments	--	10	--	303	--	--	549	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	90	--	--	2,000	--
13	Not Specified	--	--	23,126	--	21,712	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	48,415	52,423	15,680	21,519	53,243	53,272	60,485	69,778
15	Personal Services	11,393	--	--	3,500	--	--	13,192	17,443
16	Contractual Services	--	--	--	4,500	--	--	23,603	9,111
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	457	--	--	13,044	15,259
19	Printing, Stationery and Office Supplies	117	--	--	--	--	--	240	2,125
20	Land	--	--	--	--	--	--	--	2,600
21	Land Improvements	--	--	--	--	--	--	--	6,006
22	Structures	--	--	--	--	--	--	7,354	6,515
23	Equipment	6,743	--	--	6,039	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	3,350	--	--	155	109
27	Investments Purchased	--	--	--	--	--	--	--	8,000
28	Other	30,158	--	--	3,359	--	--	2,000	--
29	Not Specified	--	52,423	15,680	--	53,243	53,272	--	--

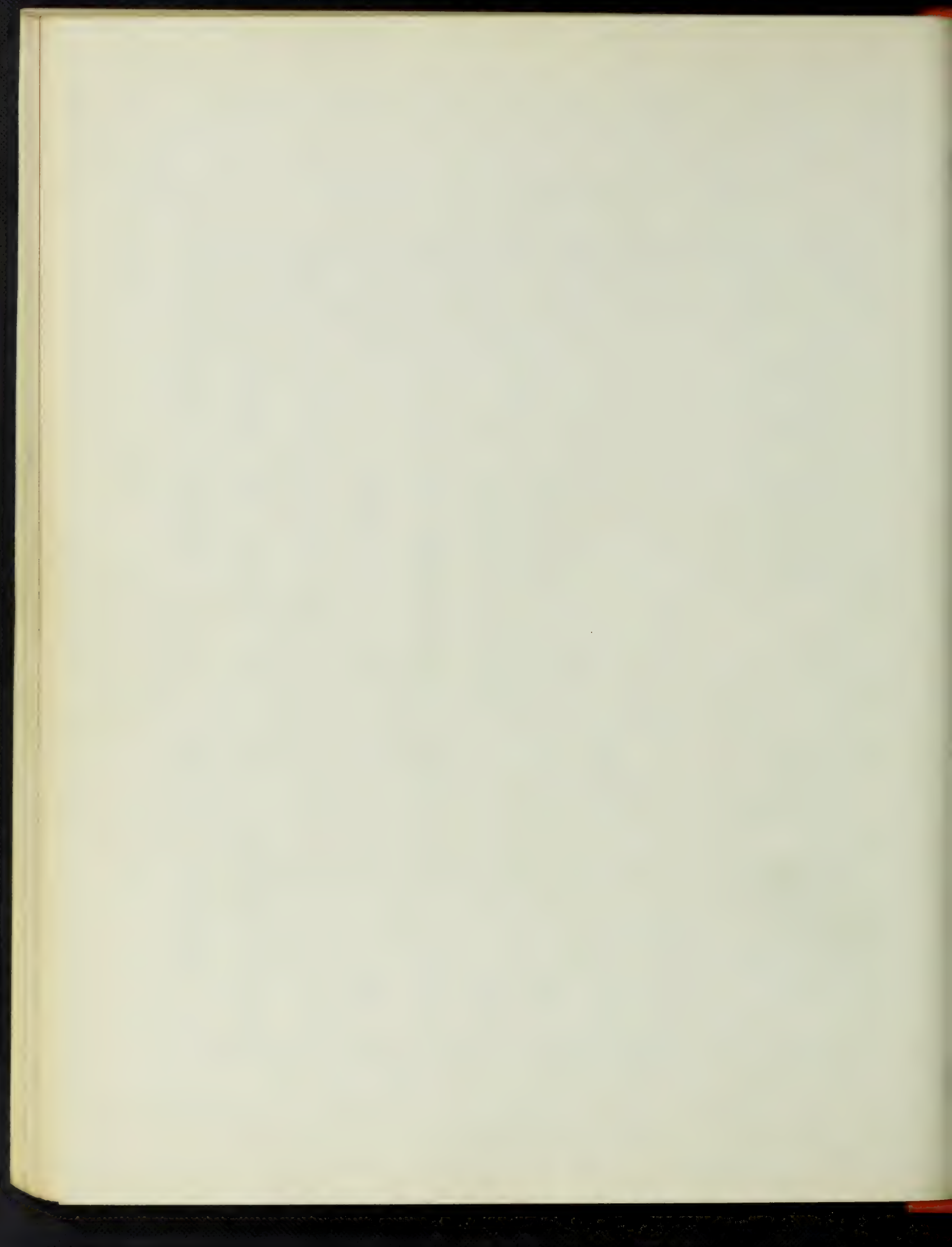


Table 6 Revenues and Expenditures of Townships and Township Road Districts in Champaign County, Illinois, Fiscal Years 1969 and 1970.

Line No.	Classification	Newcomb		Ogden		Pocahontas		Philo	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	43,468	46,858	45,658	46,222	52,719	52,960	44,616	46,883
2	Property Taxes	42,671	45,173	44,464	45,214	50,329	50,121	44,200	45,280
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	1,200	65	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	678	--	--	--	--	--
7	Sale of Services and Commodities	--	1,685	253	1,235	721	272	388	643
8	Interest on Investments	--	--	253	253	500	500	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	750	--	--	--	--	--	--	--
13	Not Specified	--	--	--	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	35,301	49,630	47,274	56,553	39,355	57,748	40,811	55,030
15	Personal Services	12,380	14,242	13,519	14,407	13,529	11,375	11,411	13,219
16	Contractual Services	9,600	7,178	4,771	25,560	5,350	8,004	1,758	17,269
17	Travel	--	--	19,619	--	--	--	--	--
18	Commodities	3,016	67	65	12,455	11,573	13,252	25,344	19,228
19	Printing, Stationery and Office Supplies	194	235	207	4,465	234	5,447	--	230
20	Land	--	--	--	--	108	--	176	--
21	Land Improvements	2,122	8,372	5,610	--	--	--	--	--
22	Structures	--	769	3,200	--	--	--	--	--
23	Equipment	5,678	14,513	--	--	5,650	10,001	--	--
24	Bonds Paid	--	--	--	5,100	2,100	4,443	2,761	5,340
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	250	167	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	2,058	3,256	--	--	--	--	--	--
29	Not specified	--	--	--	--	--	--	--	--

Line No.	Classification	Rainton		Raymond		Sedgus		Scott	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	89,072	104,106	39,403	20,241	50,575	55,606	45,022	40,752
2	Property Taxes	90,007	89,710	36,303	25,501	53,233	50,806	44,075	45,320
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	2,030	--	--	89	--	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	7,461	3,895	3,096	2,583	5,253	--	200	1,802
8	Interest on Investments	--	402	--	--	--	--	--	--
9	Investments Sold	--	2,913	--	--	--	--	--	--
10	Bonds Payable Sold	--	5,090	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	1,524	--	225	38	--	5,000	--	65
<u>Expenditures</u>									
14	Total Expenditures	91,854	110,010	47,238	22,740	50,604	49,408	36,518	37,670
15	Personal Services	--	80,630	5,730	10,404	10,205	11,453	6,740	14,019
16	Contractual Services	--	10,123	2,733	--	4,700	20,191	17,011	7,025
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	6,200	4,318	9,565	--	2,001	185
19	Printing, Stationery and Office Supplies	--	1,938	203	140	140	205	3,073	5,115
20	Land	--	--	--	--	--	--	2,100	2,300
21	Land Improvements	--	--	--	--	--	--	56	--
22	Structures	--	--	2,008	--	--	--	--	--
23	Equipment	--	8,000	10,903	3,424	--	--	--	--
24	Bonds Paid	--	--	1,007	--	--	--	4,523	8,048
25	Anticipation Tax Warrants	--	--	--	--	7,506	1,939	--	--
26	Interest Expense	--	413	161	--	--	--	--	--
27	Investments Purchased	--	7,943	--	--	1,313	1,085	--	--
28	Other	--	--	4,711	3,431	--	--	--	--
29	Not Specified	91,854	--	--	--	14,270	14,610	--	--

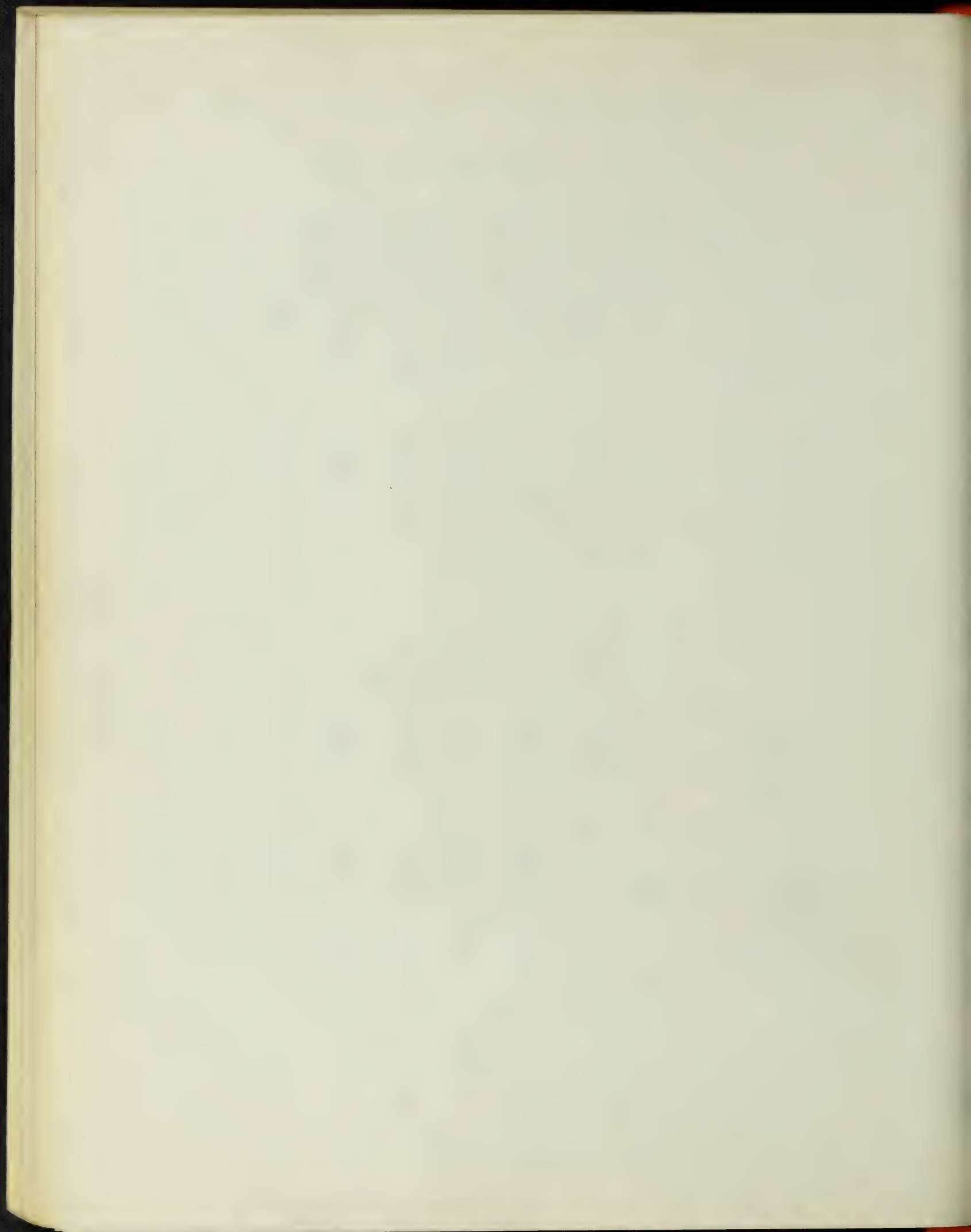


Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Line No.	Classification	All Districts				Unit Districts, Total			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	25,205,914	27,285,998	31,170,632	36,125,795	22,070,533	21,209,574	24,222,093	27,555,049
2	Total Intergovernmental Revenues	7,527,167	9,177,305	5,314,815	15,570,821	3,207,175	6,112,453	6,555,890	13,550,296
3	Federal	2,226,448	1,949,359	2,516,589	2,479,378	685,651	233,243	666,831	653,139
4	Common School Fund	4,180,291	5,708,359	5,597,036	11,545,161	2,181,166	3,523,343	3,681,958	8,224,154
5	Other State Funds	1,120,428	1,520,587	1,201,191	1,446,282	1,340,358	1,355,867	1,655,055	1,355,317
6	Total Local Revenue	18,678,747	16,108,484	21,358,817	20,554,974	18,863,358	15,097,121	17,666,203	16,955,339
7	Real Property Tax	14,204,103	15,768,936	11,563,137	17,761,079	12,813,004	13,065,357	13,699,923	14,655,273
8	Total Non-Tax Revenues	4,474,644	2,339,548	4,722,679	2,773,895	3,553,835	1,731,764	4,137,280	2,129,566
9	Student and Community Services	1,693,347	1,951,218	1,722,445	1,699,333	1,214,312	1,424,095	1,293,893	1,121,331
10	Other	2,781,297	308,330	2,946,232	1,074,435	2,339,522	307,669	2,843,387	948,235
<u>Expenditures</u>									
11	Total Expenditures	27,819,869	29,570,433	29,927,176	33,403,935	21,772,131	23,241,686	23,345,712	26,013,395
12	Administration	890,316	977,705	1,057,267	1,104,878	562,403	622,500	666,652	641,831
13	Instruction	14,340,395	16,649,958	17,187,822	20,359,856	11,318,844	13,177,443	14,056,878	15,350,060
14	Student and Community Services	1,930,497	1,551,520	1,666,171	2,115,481	1,270,215	1,452,121	1,493,197	1,848,584
15	Operating, Maintenance and Fixed Charges	2,631,765	4,435,148	4,940,725	5,139,333	2,566,116	3,421,455	3,612,554	4,120,067
16	Bond and Interest	2,015,154	2,165,374	2,215,454	2,451,389	1,795,164	1,962,074	1,957,604	2,278,424
17	Capital Outlay	4,317,031	3,295,116	1,991,057	2,564,653	3,775,002	2,864,370	1,511,314	2,007,043
18	All Other	127,455	41,832	45,599	43,410	91,160	29,946	35,199	35,016
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	606,251,702	615,555,166	636,325,290	650,637,190	466,459,300	450,790,570	508,410,321	520,612,311
20	Tax Rates:								
21	Total	2.8706	2.7906	2.8007	2.9182	2.8164	2.8335	2.9181	2.9406
22	Education	1.7790	1.7401	1.8180	1.7549	1.6584	1.6850	1.6843	1.7046
23	Building	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
24	Transportation	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
25	Bond and Interest	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
26	M. R.	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
27	All Other	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
28	Bonded Indebtedness	8,365,371	19,220,942	22,710,100	20,500,000	1,329,421	17,004,440	20,740,637	115,405,730

Line No.	Classification	#1 Fisher				(Ford County) #3 Gibson City			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	520,579	445,858	792,046	1,077,286	65,135	70,259	70,822	84,481
2	Total Intergovernmental Revenues	105,762	105,630	121,041	221,446	12,414	14,768	17,071	27,400
3	Federal	26,580	22,851	39,376	35,241	2,325	2,661	3,556	2,848
4	Common School Fund	51,512	54,432	61,171	163,057	7,115	9,753	8,556	2,848
5	Other State Funds	27,571	27,116	28,582	22,443	7,005	10,000	10,000	15,700
6	Total Local Revenue	514,216	340,259	661,105	855,840	2,755	5,496	3,517	3,275
7	Real Property Tax	441,443	280,302	501,557	787,470	52,781	50,940	53,181	61,111
8	Total Non-Tax Revenues	73,373	59,418	59,449	78,440	44,805	47,704	48,403	64,066
9	Student and Community Services	49,470	52,959	51,033	7,624	5,064	5,064	7,763	6,711
10	Other	23,503	6,499	8,355	14,799	1,427	1,790	2,260	1,575
<u>Expenditures</u>									
11	Total Expenditures	618,247	711,605	713,771	759,256	61,056	57,122	74,219	79,517
12	Administration	20,017	24,057	26,419	23,335	2,151	2,458	3,105	2,774
13	Instruction	328,568	291,983	415,507	423,645	35,401	22,874	43,347	45,375
14	Student and Community Services	53,950	61,230	70,510	75,604	7,400	7,000	8,188	9,416
15	Operating, Maintenance and Fixed Charges	123,030	131,436	141,401	147,215	10,361	10,744	11,371	12,415
16	Bond and Interest	50,000	59,100	50,000	55,000	4,670	4,875	4,880	4,880
17	Capital Outlay	32,855	82,415	45,607	33,757	1,580	2,350	3,234	3,133
18	All Other	10,127	152	251	35	226	111	48	74
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	26,497,526	28,232,351	29,036,227	29,519,609	2,247,050	2,378,136	2,421,517	2,453,031
20	Tax Rates:								
21	Total	1.7990	1.8774	2.0490	2.0162	2.0620	2.0770	2.2780	2.2030
22	Education	1.1609	1.3077	1.4445	1.4225	1.3880	1.4105	1.5342	1.4110
23	Building	.2378	.2377	.2351	.2312	.3140	.3140	.2750	.2750
24	Transportation	.0792	.0781	.0789	.0775	.0740	.0755	.0754	.0750
25	Bond and Interest	.2574	.2461	.2524	.2432	.2430	.2480	.2392	.2310
26	M. R.	.0258	.0290	.0302	.0355	.0420	.0480	.0502	.0500
27	All Other	---	---	---	---	---	---	---	---
28	Bonded Indebtedness	58,000	520,000	645,213	575,415	8,845	30,195	27,451	21,970

Line No.	Classification	#1 Fisher				(Ford County) #1 Gibson City			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	520,579	445,898	792,046	1,077,256	65,135	70,355	70,822	81,421
2	Total Intergovernmental Revenues	105,762	105,539	121,031	221,446	12,474	14,768	17,071	25,800
3	Federal	26,580	22,351	39,376	35,341	2,325	1,750	3,555	3,543
4	Common School Fund	51,512	54,432	61,111	163,057	7,100	9,400	10,000	15,700
5	Other State Funds	27,671	27,116	20,582	22,548	2,755	2,100	3,517	3,400
6	Total Local Revenue	514,817	340,359	661,105	855,810	52,761	55,587	53,181	61,121
7	Real Property Tax	441,443	280,372	631,657	787,476	44,806	47,104	46,403	64,076
8	Total Non-Tax Revenues	73,373	59,468	59,448	69,333	7,955	8,483	7,768	6,745
9	Student and Community Services	49,470	52,959	51,033	53,529	6,337	6,544	5,404	5,104
10	Other	23,903	6,499	8,355	14,799	1,422	1,750	2,264	1,575
<u>Expenditures</u>									
11	Total Expenditures	618,247	711,605	719,771	769,255	61,555	57,122	74,213	79,517
12	Administration	20,017	24,057	24,419	23,355	7,151	2,450	3,105	2,714
13	Instruction	328,568	351,903	415,427	423,645	35,422	29,004	43,347	45,200
14	Student and Community Services	53,950	61,030	70,510	75,604	7,142	7,000	8,189	9,416
15	Operating, Maintenance and Fixed Charges	123,030	121,426	111,401	147,215	10,254	10,704	11,371	12,245
16	Bond and Interest	50,000	50,000	50,000	55,000	4,270	4,575	4,830	4,800
17	Capital Outlay	32,535	83,415	45,607	33,267	1,530	2,350	3,234	3,133
18	All Other	10,127	152	251	35	226	111	43	74
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	26,497,526	23,232,351	29,036,227	29,519,609	2,247,050	2,375,036	2,421,517	2,453,031
20	Tax Rates:								
21	Total	1.7990	1.8974	2.0490	2.0102	2.0620	2.0350	2.2783	2.2000
22	Education	1.1609	1.3077	1.4475	1.4225	1.3620	1.4010	1.5342	1.4100
23	Building	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
24	Transportation	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
25	Bond and Interest	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
26	M. R.	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
27	All Other	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
28	Bonded Indebtedness	58,000	520,000	645,213	575,415	8,455	10,195	27,451	21,870

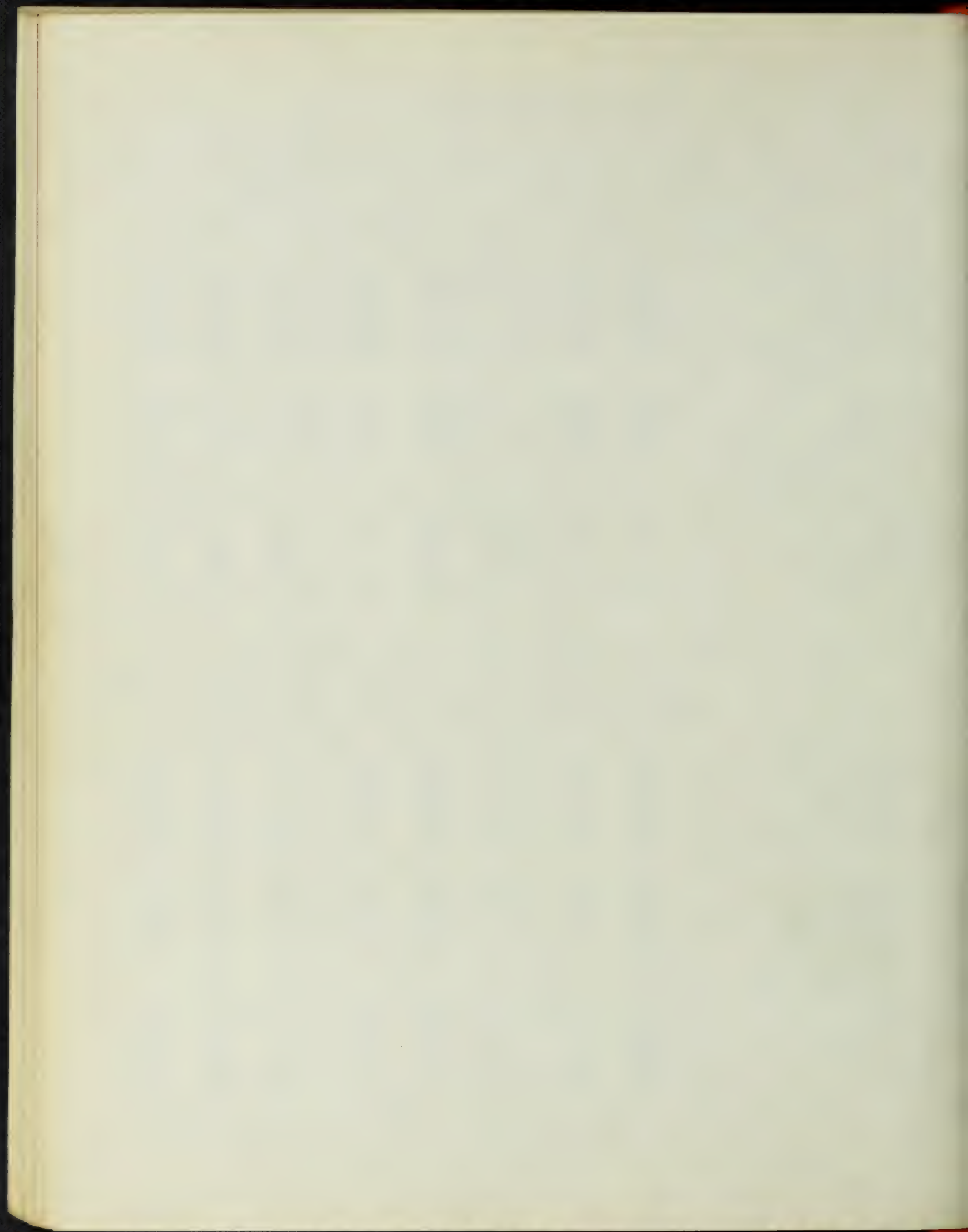


Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Classification	(Ford County) #2 Paxton				#3 Mahomet			
	1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>								
All Revenues	91,446	93,388	101,692	131,621	575,372	837,496	911,666	1,513,035
Total Intergovernmental Revenues	27,437	35,807	41,742	63,832	155,553	201,777	265,782	446,365
Federal	3,749	3,132	11,685	14,438	22,993	12,078	25,116	53,084
Common School Fund	16,099	24,617	26,814	46,166	111,157	155,095	195,794	355,025
Other State Funds	2,589	3,056	3,674	3,228	19,393	33,604	35,145	34,255
Total Local Revenue	64,010	62,581	59,950	67,789	420,480	635,719	647,149	1,066,668
Real Property Tax	53,464	53,060	50,344	56,606	329,504	565,322	570,335	729,469
Total Non-Tax Revenues	10,546	9,520	9,606	10,653	90,986	70,396	77,584	337,199
Student and Community Services	8,769	8,614	8,472	8,312	53,679	61,961	62,700	67,316
Other	1,777	906	1,135	2,071	31,907	8,435	15,253	269,813
<u>Expenditures</u>								
Total Expenditures	86,655	92,193	96,607	113,119	1,150,580	851,583	892,787	955,910
Administration	2,181	2,204	2,421	2,587	23,189	30,100	27,095	31,888
Instruction	49,485	51,396	58,963	63,730	387,083	452,514	501,157	574,450
Student and Community Services	9,758	9,743	9,811	11,051	67,582	63,043	74,093	78,017
Operating, Maintenance and Fixed Charges	14,735	14,913	15,136	16,401	120,690	204,438	172,604	173,979
Bond and Interest	4,450	4,400	4,800	5,200	39,000	65,000	70,000	75,000
Capital Outlay	4,930	5,834	4,772	13,623	513,036	46,487	24,918	57,595
All Other	1,214	688	703	528	--	--	--	--
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>								
Assessed Valuation	2,563,922	2,595,517	2,564,650	2,579,103	24,521,453	25,956,795	27,297,310	28,413,441
Tax Rates:								
Total	2.1630	2.2600	2.3170	2.2170	2.3960	2.2519	2.4119	2.2658
Education	1.3500	1.4500	1.5000	1.4330	1.3322	1.5147	1.4617	1.4043
Building	.3750	.3750	.3750	.3750	.2966	.3346	.3346	.3750
Transportation	.0500	.0500	.0500	.0500	.0750	.0750	.0750	.1000
Bond and Interest	.2850	.2750	.2925	.2850	.5670	.4496	.4275	.3964
M. R.	.0330	.0360	.0355	.0425	.0000	.0188	.0231	.0370
All Other	--	--	--	--	.0000	.0000	.0000	.0000
Bonded Indebtedness	12,000	75,400	84,480	77,960	170,000	1,065,000	1,229,100	1,507,000

Classification	#4 Champaign				(Piatt County) #5 Bement			
	1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>								
All Revenues	11,042,092	11,891,582	13,221,150	14,157,203	52,076	46,423	67,365	69,424
Total Intergovernmental Revenues	1,341,397	3,483,825	3,367,611	5,677,450	5,219	5,356	7,833	15,461
Federal	445,553	433,315	386,624	403,711	1,054	1,204	1,417	1,577
Common School Fund	816,190	2,119,036	1,300,176	4,667,774	3,337	3,633	4,251	11,627
Other State Funds	672,652	826,474	1,245,305	725,012	1,019	1,788	2,127	1,957
Total Local Revenue	9,100,695	8,407,745	8,793,539	8,479,716	45,657	39,808	59,732	53,993
Real Property Tax	7,301,024	7,591,245	7,748,480	7,775,439	37,619	35,001	54,312	46,478
Total Non-Tax Revenues	1,819,572	296,500	2,105,049	714,017	9,008	4,805	5,400	5,515
Student and Community Services	610,885	690,075	640,050	524,921	4,251	4,316	5,121	4,977
Other	1,208,687	176,425	1,444,998	189,296	3,676	510	359	638
<u>Expenditures</u>								
Total Expenditures	12,728,950	13,159,518	12,895,119	13,219,155	50,679	55,455	65,704	60,127
Administration	295,286	324,641	350,042	408,831	1,787	2,577	2,633	2,914
Instruction	6,534,932	7,695,434	7,838,414	8,278,510	27,722	23,052	33,876	35,726
Student and Community Services	617,957	724,043	720,616	643,131	5,013	5,917	5,173	6,624
Operating, Maintenance and Fixed Charges	1,522,603	1,749,840	1,821,774	2,007,670	9,116	11,123	10,991	12,054
Bond and Interest	1,233,000	1,350,000	1,350,000	1,523,000	2,000	--	--	--
Capital Outlay	2,427,704	1,319,568	787,071	305,311	1,000	6,433	14,963	2,480
All Other	16,288	15,003	18,202	19,612	3,678	352	411	329
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>								
Assessed Valuation	238,490,293	235,318,542	244,527,917	251,284,428	2,715,019	2,929,244	2,855,941	2,914,401
Tax Rates:								
Total	3.1912	3.3544	3.2452	3.2410	1.4200	1.6140	1.6040	1.7024
Education	2.0500	2.0500	2.0500	1.9000	1.1550	1.2244	1.2550	1.2842
Building	.3750	.3750	.3750	.3750	.2500	.3750	.3750	.3750
Transportation	.0493	.0502	.0518	.0500	--	--	--	.0794
Bond and Interest	.6576	.7274	.6336	.7389	--	--	--	--
M. R.	.0493	.0333	.0548	.0762	.0130	.0146	.0200	.0103
All Other	--	.0500	.0700	.0500	--	--	.0500	.0500
Bonded Indebtedness	318,000	9,395,000	10,402,775	8,661,996	585,420	19,250	--	--

Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Line No.	Classification	#6 AEL, Broadlands				#7 Unity, Tolono			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	355,199	462,905	480,459	522,757	1,206,570	1,408,689	955,505	2,416,296
2	Total Intergovernmental Revenues	47,713	42,865	50,180	45,236	143,703	264,567	231,232	572,562
3	Federal	12,905	6,456	13,466	11,343	18,469	33,675	49,434	36,212
4	Common School Fund	17,449	17,595	19,895	19,607	65,700	168,472	177,295	482,021
5	Other State Funds	17,359	18,414	16,818	14,286	44,534	45,279	55,511	54,259
6	Total Local Revenue	307,486	420,039	430,279	477,533	1,127,678	1,144,122	674,303	1,627,733
7	Real Property Tax	277,501	337,291	401,904	443,691	951,073	999,076	532,232	1,684,659
8	Total Non-Tax Revenues	29,986	32,740	28,376	33,642	166,795	145,045	141,472	153,074
9	Student and Community Services	26,975	29,265	26,326	30,331	107,256	119,266	110,243	116,058
10	Other	3,011	3,474	2,050	3,311	59,539	25,779	31,224	37,016
<u>Expenditures</u>									
11	Total Expenditures	452,316	477,755	501,448	504,698	1,235,699	1,371,722	1,575,351	1,927,092
12	Administration	23,733	26,747	27,197	31,021	44,232	43,547	55,813	73,256
13	Instruction	236,743	254,366	260,325	302,557	655,788	779,562	674,680	1,070,191
14	Student and Community Services	36,916	36,454	36,289	36,753	142,775	139,215	160,019	169,995
15	Operating, Maintenance and Fixed Charges	62,534	83,812	88,704	98,915	250,564	272,848	310,212	357,433
16	Bond and Interest	55,000	55,000	50,000	20,000	70,000	60,000	60,000	60,000
17	Capital Outlay	17,835	21,255	18,664	15,256	34,550	55,450	104,441	231,216
18	All Other	--	118	179	195	35,290	--	1,216	--
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	19,309,917	19,704,197	20,061,522	20,065,256	47,874,155	50,623,030	51,710,700	52,592,405
20	Tax Rates:								
21	Total	2.0566	2.1345	2.1792	2.3514	2.1794	2.3170	2.3962	2.4274
22	Education	1.4759	1.5454	1.5702	1.6000	1.5463	1.6000	1.6000	1.6000
23	Building	.1465	.1672	.3245	.3750	.2577	.3063	.3750	.3750
24	Transportation	.0755	.0300	.0765	.1200	.0600	.0600	.0600	.1200
25	Bond and Interest	.3066	.3120	.1249	.1223	.2267	.2694	.2201	.1913
26	M. R.	--	--	.0314	.0341	.0167	.0200	.0311	.0411
27	All Other	--	--	.0497	.1000	.0500	.0500	.0400	.1000
28	Bonded Indebtedness	34,000	190,000	153,475	129,500	59,000	718,000	700,000	511,000

Line No.	Classification	(Platt County) #25 Monticello				(Platt County) #39 Atwood			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	49,596	48,045	55,628	68,645	565	521	655	317
2	Total Intergovernmental Revenues	3,840	4,343	5,544	5,909	60	94	117	223
3	Federal	192	155	1,365	1,442	5	3	9	20
4	Common School Fund	2,373	2,722	2,943	3,194	34	69	86	164
5	Other State Funds	1,270	1,456	1,255	1,273	21	22	22	19
6	Total Local Revenue	45,656	44,303	60,024	62,737	506	427	578	594
7	Real Property Tax	39,036	39,232	55,316	59,010	422	376	532	438
8	Total Non-Tax Revenues	6,620	5,771	4,759	4,727	83	51	46	46
9	Student and Community Services	3,315	3,819	3,953	4,094	46	50	43	41
10	Other	3,505	1,452	815	633	37	1	3	5
<u>Expenditures</u>									
11	Total Expenditures	71,248	65,023	65,704	67,328	555	585	612	680
12	Administration	1,181	1,229	2,623	1,455	20	22	24	25
13	Instruction	24,673	27,555	30,995	37,076	235	319	330	375
14	Student and Community Services	3,641	4,233	5,703	5,143	49	51	54	73
15	Operating, Maintenance and Fixed Charges	9,629	14,521	10,991	14,765	97	115	114	123
16	Bond and Interest	2,905	3,795	--	5,940	55	60	60	60
17	Capital Outlay	27,542	13,531	14,983	2,875	25	17	10	18
18	All Other	1,561	14	411	37	33	--	--	--
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	6,018,619	6,130,995	6,200,424	6,381,766	24,683	26,029	25,655	25,775
20	Tax Rates:								
21	Total	.7116	.7756	.8420	.9550	1.8220	1.8904	1.9020	1.9570
22	Education	.5424	.5891	.6592	.7114	1.2770	1.3433	1.4035	1.3510
23	Building	.0451	.0619	.0601	.0836	.2040	.2582	.2523	.2526
24	Transportation	--	--	--	.3341	--	--	--	.0713
25	Bond and Interest	.1241	.1246	.1235	.1257	.3110	.2889	.2742	.2917
26	M. R.	--	--	--	--	--	--	--	--
27	All Other	--	--	--	--	--	--	--	--
28	Bonded Indebtedness	2,838	14,025	58,929	51,398	7,643	80	408	338

Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Line no.	Classification	#116 Urbana				(Douglas County) #331 Tuscola			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	5,770,442	5,690,374	7,370,197	7,699,247	5,383	2,240	2,713	4,080
2	Total Intergovernmental Revenues	1,372,034	1,941,560	2,143,380	3,830,955	258	282	265	609
3	Federal	113,037	298,717	314,782	315,770	58	37	69	45
4	Common School Fund	1,037,333	1,297,218	1,358,546	3,072,512	146	188	157	504
5	Other State Funds	221,664	355,615	469,992	433,573	55	55	60	59
6	Total Local Revenue	4,398,408	3,748,884	5,222,517	3,863,292	5,124	1,959	2,428	3,443
7	Real Property Tax	3,052,200	3,278,778	3,521,274	3,094,021	1,465	1,630	2,159	3,150
8	Total Non-Tax Revenues	1,335,203	510,046	1,659,243	774,271	3,600	328	270	299
9	Student and Community Services	321,887	489,683	844,679	352,382	255	216	153	207
10	Other	1,014,321	60,163	1,325,165	421,889	3,453	112	72	92
<u>Expenditures</u>									
11	Total Expenditures	5,116,679	6,183,595	6,255,054	8,054,218	2,338	4,119	3,761	3,003
12	Administration	142,357	151,229	171,516	221,260	60	58	58	69
13	Instruction	2,895,453	3,376,475	3,270,613	4,427,532	1,139	1,179	1,472	1,668
14	Student and Community Services	302,180	412,115	359,754	457,391	260	255	272	259
15	Operating, Maintenance and Fixed Charges	765,723	895,810	949,502	1,143,956	299	433	512	570
16	Bond and Interest	303,000	333,700	373,000	435,000	134	144	144	154
17	Capital Outlay	653,605	993,527	481,473	1,324,672	386	1,990	1,288	206
18	All Other	21,410	12,545	12,735	13,077	62	9	14	10
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	111,089,842	111,587,950	116,016,609	118,885,125	106,491	111,733	114,711	114,749
20	Tax Rates:								
21	Total	2.9590	3.1311	3.1448	3.2182	1.7285	2.1620	1.9500	1.9825
22	Education	2.0500	2.0800	2.0500	2.0200	1.2142	1.3481	1.2940	1.3484
23	Building	.3683	.3750	.3750	.3750	.2722	.3156	.2860	.2841
24	Transportation	.0900	.0900	.0900	.0900	.0900	.0900	.0900	.0900
25	Bond and Interest	.4174	.5170	.5645	.6015	.1665	.4210	.3520	.3905
26	M. R.	.0528	.0673	.0651	.0655	--	--	--	--
27	All Other	--	.0570	.0760	.0727	--	--	--	--
28	Bonded Indebtedness	79,000	4,753,000	6,902,152	6,703,313	255	4,392	5,605	5,477

Line no.	Classification	(Douglas County) #302 Villa Grove				Community Consolidated School District, Total			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	161,971	205,355	1192,424	230,199	1,562,321	1,646,010	1,602,222	2,223,794
2	Total Intergovernmental Revenues	42,449	60,476	59,516	89,463	684,170	681,334	428,155	733,567
3	Federal	4,265	2,681	4,491	6,562	67,402	70,739	92,740	130,040
4	Common School Fund	30,024	49,742	45,045	75,273	175,004	230,004	244,303	529,542
5	Other State Funds	8,160	8,702	9,741	7,458	40,164	55,000	41,119	74,509
6	Total Local Revenue	119,523	144,890	132,907	146,726	1,280,340	1,280,340	1,474,008	1,490,107
7	Real Property Tax	93,569	125,864	114,746	125,092	900,650	1,088,450	1,075,915	1,290,404
8	Total Non-Tax Revenues	35,955	19,125	18,540	20,644	374,690	187,640	177,112	200,683
9	Student and Community Services	16,133	17,047	16,715	16,517	139,547	150,016	189,349	139,095
10	Other	19,823	2,008	1,834	4,127	235,043	33,675	29,713	61,187
<u>Expenditures</u>									
11	Total Expenditures	195,138	191,591	178,533	201,197	2,041,095	1,761,057	1,575,245	2,016,971
12	Administration	5,359	5,910	6,120	7,422	109,901	122,124	141,516	188,599
13	Instruction	77,295	86,691	97,120	112,326	784,146	680,004	745,176	1,110,184
14	Student and Community Services	17,036	13,152	21,224	23,200	169,181	174,357	186,478	135,740
15	Operating, Maintenance and Fixed Charges	27,148	30,147	31,334	25,720	300,242	325,011	306,330	370,304
16	Bond and Interest	14,300	15,400	12,120	13,230	109,070	133,000	169,000	144,000
17	Capital Outlay	53,727	34,170	9,950	14,041	549,150	131,513	54,950	87,300
18	All Other	1,272	950	1,019	1,113	23,120	1,313	269	1,005
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	4,995,320	5,293,867	5,445,958	5,442,122	85,076,120	90,403,027	93,909,455	95,175,911
20	Tax Rates:								
21	Total	2.2208	2.0664	1.8840	2.0432	1.7715	1.4533	1.4012	1.5699
22	Education	1.2500	1.2000	1.2000	1.2760	.9121	.8449	.8393	1.0697
23	Building	.3750	.3750	.2140	.3244	.1466	.1657	.2060	.0959
24	Transportation	.0900	.0716	.0500	.0522	.0173	.0618	.0707	.1064
25	Bond and Interest	.4311	.3070	.3330	.3260	.2535	.2824	.2901	.1885
26	M. R.	.0347	.0350	.0370	.0346	.0070	.0070	.0070	.0041
27	All Other	.0500	.0500	--	--	--	--	.0075	.0000
28	Bonded Indebtedness	45,420	122,100	128,085	111,194	2,512,000	1,547,000	1,606,255	1,446,564

Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Line No.	Classification	#130 Thomasboro				#142 Ludlow			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	137,722	137,407	172,696	232,242	106,936	173,416	197,364	204,512
2	Total Intergovernmental Revenues	26,915	29,035	35,914	76,692	58,921	65,310	76,617	85,467
3	Federal	9,497	8,465	10,252	23,193	22,764	22,765	35,801	18,339
4	Common School Fund	13,975	15,624	19,918	50,353	33,235	37,579	42,165	59,232
5	Other State Funds	3,443	2,946	3,674	3,142	2,972	4,665	19,672	7,556
6	Total Local Revenue	110,337	102,372	138,552	155,555	48,015	108,107	118,747	119,045
7	Real Property Tax	93,978	85,123	121,354	134,242	28,403	90,074	102,016	107,329
8	Total Non-Tax Revenues	16,829	16,240	17,453	21,313	19,612	18,033	16,731	18,736
9	Student and Community Services	13,430	14,453	14,875	15,845	13,572	13,663	10,055	9,448
10	Other	3,399	1,782	2,584	5,468	6,040	4,370	6,655	9,288
<u>Expenditures</u>									
11	Total Expenditures	133,849	144,196	160,611	210,600	166,122	164,581	181,023	191,783
12	Administration	8,322	12,855	14,244	16,780	14,271	15,171	18,751	22,665
13	Instruction	59,569	63,531	81,402	102,858	72,414	79,171	92,422	91,466
14	Student and Community Services	14,551	17,085	20,269	19,392	16,382	16,049	18,748	18,538
15	Operating, Maintenance and Fixed Charges	24,951	27,634	37,325	39,591	23,547	34,683	36,078	35,773
16	Bond and Interest	17,000	17,000	20,000	19,925	12,000	13,000	15,000	15,000
17	Capital Outlay	11,429	4,065	5,123	10,640	21,569	5,512	4,594	7,321
18	All Other	3,027	27	27	815	--	959	--	--
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	8,837,014	9,369,150	9,666,940	10,004,900	7,291,192	7,618,305	7,679,875	7,631,945
20	Tax Rates:								
21	Total	1.0365	1.2362	1.5000	1.4896	1.2788	1.3816	1.3628	1.4032
22	Education	.5929	.7255	.8690	.8920	.5000	.8270	.8267	.9200
23	Building	.1773	.1630	.2433	.2500	.1224	.2068	.1367	.1092
24	Transportation	.0759	.0729	.0000	.0737	--	.0000	.0779	.1200
25	Bond and Interest	.2515	.2668	.2523	.2374	.2564	.2678	.2555	.2540
26	M. R.	--	--	--	--	--	--	--	--
27	All Other	--	--	.0469	.0915	--	--	--	--
28	Bonded Indebtedness	400,000	135,000	127,000	132,200	155,000	165,000	171,380	152,225

Line No.	Classification	#159 St. Joseph				#177 Stanton Center			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	257,948	315,063	360,055	450,798	25,034	49,695	93,329	64,027
2	Total Intergovernmental Revenues	45,469	80,575	110,169	174,450	3,607	4,550	5,340	5,132
3	Federal	--	6,013	13,917	11,928	--	--	521	457
4	Common School Fund	38,022	60,299	70,557	138,217	2,327	2,503	2,194	2,415
5	Other State Funds	6,667	13,255	25,715	24,305	1,279	2,047	2,625	2,200
6	Total Local Revenue	212,452	235,127	249,877	276,347	21,498	45,145	87,139	50,955
7	Real Property Tax	170,297	153,535	224,168	219,349	13,242	40,737	64,184	55,175
8	Total Non-Tax Revenues	42,252	41,319	45,688	55,329	8,406	3,800	3,235	3,780
9	Student and Community Services	30,339	30,677	30,727	32,475	4,330	3,820	3,235	3,286
10	Other	11,733	7,473	14,961	23,925	4,136	30	--	--
<u>Expenditures</u>									
11	Total Expenditures	274,659	334,254	352,843	400,231	52,875	55,211	59,884	66,643
12	Administration	12,416	15,232	17,343	19,335	4,420	5,247	12,532	13,044
13	Instruction	134,042	187,291	205,167	234,660	24,284	28,504	23,249	25,211
14	Student and Community Services	31,833	35,754	35,844	43,184	5,185	4,757	4,708	4,554
15	Operating, Maintenance and Fixed Charges	47,250	51,424	56,033	62,500	14,425	14,100	14,504	16,393
16	Bond and Interest	25,000	25,000	25,000	25,000	4,000	4,000	5,000	5,000
17	Capital Outlay	21,011	18,365	20,920	14,527	591	785	434	1,601
18	All Other	38	46	35	25	--	98	--	34
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	15,042,932	15,961,823	16,502,242	16,833,627	4,692,571	4,951,440	4,976,770	5,094,780
20	Tax Rates:								
21	Total	1.3310	1.3291	1.3933	1.4054	.9946	1.0354	1.2556	1.4255
22	Education	.5725	.8311	.9020	.9012	.6714	.7831	.9000	.9200
23	Building	.1936	.1216	.1750	.1715	.0358	.0529	.1582	.2751
24	Transportation	.0594	.0591	.0000	.1052	.0800	.0000	.0800	.1200
25	Bond and Interest	.2420	.2712	.2129	.2103	.1074	.1204	.1174	.0175
26	M. R.	.0175	.0164	--	.0171	--	--	--	.0500
27	All Other	--	--	.0159	--	--	--	--	--
28	Bonded Indebtedness	124,000	292,000	307,809	274,343	131,000	30,000	25,553	21,000

Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Line no.	Classification	#183 Flatville				#123 Gifford			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	97,449	97,706	60,731	140,743	160,627	191,269	242,351	292,438
2	Total Intergovernmental Revenues	11,672	13,441	14,784	15,254	41,333	48,777	59,527	149,048
3	Federal	2,852	2,911	3,524	4,737	14,221	20,154	25,764	52,792
4	Common School Fund	4,538	4,242	4,281	4,779	22,687	24,401	27,694	69,359
5	Other State Funds	4,383	6,288	6,979	5,738	4,195	4,212	6,159	6,897
6	Total Local Revenue	85,577	84,255	45,947	125,490	119,324	142,491	182,754	149,300
7	Real Property Tax	64,578	67,117	30,125	104,134	90,127	114,055	162,515	130,523
8	Total Non-Tax Revenues	20,659	16,113	15,781	21,356	29,197	28,486	19,938	18,467
9	Student and Community Services	9,129	10,105	9,919	10,196	20,808	21,570	18,523	17,099
10	Other	11,571	6,042	5,842	11,160	8,389	6,766	1,415	1,368
<u>Expenditures</u>									
11	Total Expenditures	93,733	97,393	95,050	116,035	171,657	165,350	197,760	234,170
12	Administration	10,347	11,027	10,064	14,201	13,636	15,612	16,275	18,239
13	Instruction	37,842	39,491	44,300	48,407	77,691	84,051	99,024	132,390
14	Student and Community Services	12,351	12,905	12,027	12,753	21,816	23,315	26,340	25,102
15	Operating, Maintenance and Fixed Charges	17,110	18,449	15,391	22,621	34,536	33,937	39,864	37,979
16	Bond and Interest	9,000	9,000	9,000	13,000	7,000	7,000	7,000	7,000
17	Capital Outlay	3,545	6,506	243	7,046	9,341	1,901	8,602	13,517
18	All Other	3,539	--	25	7	7,658	134	56	42
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	7,723,571	8,138,320	8,160,930	8,171,600	10,361,632	10,891,009	10,850,452	11,005,271
20	Tax Rates:								
21	Total	.9956	.8918	.9360	.9346	1.0878	1.2185	1.3030	1.3486
22	Education	.6112	.6129	.6112	.7324	.9000	.9000	.9000	.9200
23	Building	.0925	.0930	.0901	.0869	.0760	.0925	.0930	.0925
24	Transportation	.0612	.0581	.0579	.0599	.0763	.0835	.0870	.0858
25	Bond and Interest	.1404	.1305	.1763	.0724	.0935	.0672	.0660	.0527
26	M. R.	--	--	--	--	--	--	--	--
27	All Other	--	--	--	--	--	--	--	--
28	Bonded Indebtedness	240,000	50,000	43,343	29,400	380,000	72,000	76,713	67,625

Line no.	Classification	#203 Homer				#212 Ogden			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	385,523	415,407	455,827	440,574	104,771	66,674	115,966	142,525
2	Total Intergovernmental Revenues	50,214	69,055	80,325	152,899	15,699	27,571	15,724	35,925
3	Federal	5,551	3,940	5,342	6,405	--	--	--	--
4	Common School Fund	33,793	51,773	50,955	139,503	12,541	22,343	9,871	31,053
5	Other State Funds	19,873	11,292	15,020	14,120	3,150	5,228	5,853	5,262
6	Total Local Revenue	335,309	345,402	375,501	287,674	89,071	39,103	100,340	105,540
7	Real Property Tax	292,589	309,645	308,514	244,505	83,917	34,208	95,157	99,305
8	Total Non-Tax Revenues	42,720	35,755	36,975	36,069	5,154	4,895	4,305	6,255
9	Student and Community Services	30,113	34,501	34,899	32,935	1,504	1,655	1,075	1,508
10	Other	12,607	2,255	2,087	3,134	4,651	3,239	3,230	4,757
<u>Expenditures</u>									
11	Total Expenditures	687,350	493,697	469,250	450,327	102,435	103,028	120,111	136,165
12	Administration	18,289	19,505	21,351	23,191	13,088	14,403	15,100	16,081
13	Instruction	213,267	233,236	257,965	290,343	53,591	57,317	67,445	74,519
14	Student and Community Services	41,130	41,313	46,990	49,459	2,769	3,095	2,575	3,050
15	Operating, Maintenance and Fixed Charges	24,910	29,629	24,267	25,210	17,146	17,647	19,100	18,900
16	Bond and Interest	23,000	28,000	28,000	20,000	15,000	15,000	15,000	15,000
17	Capital Outlay	311,755	82,953	10,167	12,585	631	557	60	10,513
18	All Other	--	--	--	--	--	10	10	12
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	13,030,921	13,469,503	13,712,553	13,834,787	5,560,915	5,824,549	5,916,252	5,971,971
20	Tax Rates:								
21	Total	2.5232	2.6214	2.5438	2.5906	1.5532	1.7438	1.7684	1.7476
22	Education	1.5760	1.6504	1.8000	1.8000	.9000	1.1000	1.1000	1.1000
23	Building	.2659	.3700	.3950	.3950	.2076	.2315	.2400	.2400
24	Transportation	.0800	.0800	.0800	.1200	.0755	.0721	.0600	.0600
25	Bond and Interest	.4747	.4779	.2444	.2351	.3611	.3374	.3700	.3145
26	M. R.	.0266	.0300	.0444	.0605	--	--	.0100	.0200
27	All Other	--	--	--	--	--	--	--	--
28	Bonded Indebtedness	175,000	379,000	419,250	367,330	72,000	140,000	140,583	122,270

Table 7 Revenues and Expenditures of School Districts in Champaign County, Illinois.
Fiscal Years 1967 through 1970.

Line No.	Classification	#216 Royal				#224 Penfield			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	47,310	77,647	81,139	89,273	238,950	128,735	122,764	160,602
2	Total Intergovernmental Revenues	8,193	5,525	6,932	10,455	21,857	21,043	23,021	13,753
3	Federal	2,627	--	2,373	5,641	5,780	5,032	5,347	6,424
4	Common School Fund	3,917	3,764	3,074	3,441	9,001	12,057	14,010	9,780
5	Other State Funds	1,649	1,762	1,545	1,383	2,956	3,374	3,708	3,555
6	Total Local Revenue	39,117	72,021	74,146	78,808	217,033	107,632	99,733	140,613
7	Real Property Tax	28,781	64,050	66,209	69,032	37,542	97,637	90,741	132,337
8	Total Non-Tax Revenues	10,336	7,960	7,937	9,745	179,541	10,055	8,952	8,405
9	Student and Community Services	7,351	7,174	6,000	7,719	8,353	9,093	8,744	8,395
10	Other	2,905	787	1,917	2,027	170,578	962	247	60
<u>Expenditures</u>									
11	Total Expenditures	83,194	76,699	80,035	88,528	270,009	131,735	129,942	140,469
12	Administration	3,711	3,908	3,405	4,000	11,392	10,455	10,713	11,343
13	Instruction	33,422	34,372	39,366	43,805	47,983	50,403	55,078	65,054
14	Student and Community Services	7,923	7,222	7,414	8,305	14,243	13,537	11,547	11,763
15	Operating, Maintenance and Fixed Charges	20,918	19,738	19,625	19,383	21,439	37,740	31,115	30,937
16	Bond and Interest	6,000	9,000	9,000	9,000	5,000	11,000	15,000	15,000
17	Capital Outlay	10,024	2,254	1,155	3,672	157,270	8,595	3,690	5,462
18	All Other	1,195	14	110	70	12,682	--	--	--
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	6,189,033	6,431,235	6,509,440	6,488,555	7,345,339	7,737,610	9,934,010	10,028,475
20	Tax Rates:								
21	Total	1.0790	1.0570	1.0993	1.2116	1.1642	1.2790	1.1706	1.3666
22	Education	.6956	.7030	.7743	.6091	.7145	.8210	.7293	.9000
23	Building	.1697	.1630	.1290	.1072	.1018	.1018	.1565	.1685
24	Transportation	--	--	--	.0659	--	.0658	.0645	.1200
25	Bond and Interest	.2137	.2017	.1955	.1922	.3424	.2670	.2152	.1521
26	M. R.	--	--	--	--	--	--	--	--
27	All Other	--	--	--	--	--	--	--	--
28	Bonded Indebtedness	295,000	115,000	121,542	112,427	600,000	170,000	198,483	177,844

Line No.	Classification	Common School District, Total				#137 Rentoul			
		1967	1968	1969	1970	1967	1968	1969	1970
<u>Revenues</u>									
1	All Revenues	3,361,713	2,785,300	3,160,534	3,495,707	3,361,713	2,785,300	3,160,534	3,495,707
2	Total Intergovernmental Revenues	2,505,659	2,153,212	2,442,065	2,379,674	2,505,659	2,153,212	2,442,065	2,379,674
3	Federal	1,167,008	773,207	1,037,601	830,276	1,167,008	773,207	1,037,601	830,276
4	Common School Fund	1,715,645	1,200,005	1,302,347	1,917,475	1,715,645	1,200,005	1,302,347	1,917,475
5	Other State Funds	23,377	51,710	54,081	55,142	23,377	51,710	54,081	55,142
6	Total Local Revenue	455,053	631,525	677,269	696,103	455,053	631,525	677,269	696,103
7	Real Property Tax	243,543	393,167	445,035	451,365	243,543	393,167	445,035	451,365
8	Total Non-Tax Revenues	211,510	241,529	205,291	234,647	211,510	241,529	205,291	234,647
9	Student and Community Services	211,051	236,192	224,656	232,618	211,051	236,192	224,656	232,618
10	Other	448	5,339	525	2,029	448	5,339	525	2,029
<u>Expenditures</u>									
11	Total Expenditures	2,625,898	2,663,202	3,057,190	3,389,960	2,625,898	2,663,202	3,057,190	3,389,960
12	Administration	128,471	125,114	130,741	130,162	128,471	125,114	130,741	130,162
13	Instruction	1,494,217	1,717,675	1,838,889	2,302,551	1,494,217	1,717,675	1,838,889	2,302,551
14	Student and Community Services	252,095	199,325	287,612	207,354	252,095	199,325	287,612	207,354
15	Operating, Maintenance and Fixed Charges	327,340	445,004	414,147	454,926	327,340	445,004	414,147	454,926
16	Bond and Interest	3,000	15,000	15,000	15,000	3,000	15,000	15,000	15,000
17	Capital Outlay	413,657	300,000	362,243	185,703	413,657	300,000	362,243	185,703
18	All Other	8,093	10,205	10,009	11,354	8,093	10,205	10,009	11,354
<u>Assessed Valuation, Tax Rates and Bonded Indebtedness</u>									
19	Assessed Valuation	33,715,582	34,361,617	34,005,504	34,898,968	33,715,582	34,361,617	34,005,504	34,898,968
20	Tax Rates:								
21	Total	1.2008	1.3572	1.3992	1.3978	1.2008	1.3572	1.3992	1.3978
22	Education	.8000	.8000	.8000	.8000	.8000	.8000	.8000	.8000
23	Building	.1675	.2500	.2500	.2500	.1675	.2500	.2500	.2500
24	Transportation	.0438	.0772	.0772	.0772	.0438	.0772	.0772	.0772
25	Bond and Interest	.0512	.0491	.0495	.0491	.0512	.0491	.0495	.0491
26	M. R.	.0635	.1070	.1215	.1354	.0635	.1070	.0235	.1064
27	All Other	.0500	--	--	--	.0500	--	--	--
28	Bonded Indebtedness	406,000	43,000	28,675	13,163	406,000	43,000	28,675	13,163

Table 7

- 32 -

Table 8 Revenues and Expenditures of Fire Protection Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Total		Oroniz-Langview		Sangamon Valley		Eastern Prairie	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	224,331	214,702	18,166	28,917	14,035	17,523	42,428	35,100
2	Property Taxes	151,651	164,337	13,160	17,692	13,500	16,924	22,514	24,711
3	Sales and Service Taxes	817	--	--	--	459	--	--	--
4	Motor Fuel Taxes	215	275	--	--	--	--	--	50
5	Assessments	--	597	--	--	--	--	--	--
6	Fees and Licenses	--	50	--	--	--	--	--	--
7	Sale of Services and Commodities	5,911	5,031	--	125	--	--	5,100	6,000
8	Investment Income	3,170	2,910	--	893	--	--	--	--
9	Grants and Gifts	9,076	10,000	--	10,000	--	--	--	--
10	Bonds Payable Sold	13	--	--	--	--	--	13	--
11	Anticipation Tax Warrants	24,284	--	--	--	--	--	12,000	--
12	Other	2,006	7,509	--	--	55	529	25	50
13	Not Specified	19,337	21,561	--	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	201,672	223,509	17,207	30,490	12,109	14,735	32,314	31,471
15	Personnel Services	31,278	28,350	750	750	4,120	5,516	3,801	2,714
16	Contractual Services	40,737	31,105	5,916	4,600	7,032	--	1,970	9,100
17	Travel	1,440	1,400	--	94	--	--	--	--
18	Commodities	4,819	4,870	--	--	--	--	2,174	--
19	Printing, Stationery and Office Supplies	3,417	3,109	71	67	57	273	657	405
20	Land	2,000	2,007	--	200	--	--	--	--
21	Land Improvements	21,455	400	101	165	--	--	21,004	--
22	Structures	5,451	33,407	--	910	--	8,929	--	15,594
23	Equipment	41,237	9,115	493	2,007	--	--	600	--
24	Debt Service	167	25	--	--	--	--	40	--
25	Anticipation Tax Warrants	--	22,165	--	--	--	--	--	17,100
26	Interest Expense	2,100	27	--	--	--	--	--	--
27	Investments Purchased	14,000	33,502	10,000	20,000	--	--	1,700	--
28	Other	9,409	15,304	--	1,456	--	--	240	100
29	Not Specified	23,641	24,201	--	--	--	--	--	--

Line No.	Classification	Winson		Gifford		Ludlow		Carrs Dale	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	2,553	3,075	14,251	10,920	11,257	10,773	19,397	15,577
2	Property Taxes	2,553	3,075	8,117	10,014	9,405	--	--	12,711
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	--	--	--	--	--	--	500
6	Fees and Licenses	--	--	--	--	--	--	--	50
7	Sale of Services and Commodities	--	--	--	85	--	--	--	--
8	Investment Income	--	--	500	250	1,077	--	--	700
9	Grants and Gifts	--	--	5,000	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	205	--	--	--
12	Other	--	--	634	573	--	--	--	--
13	Not Specified	--	--	--	--	--	10,773	19,397	5,150
<u>Expenditures</u>									
14	Total Expenditures	2,117	2,451	12,072	8,715	7,494	6,932	16,470	13,873
15	Personnel Services	110	27	6,191	--	2,415	--	--	3,000
16	Contractual Services	1,992	2,393	500	5,755	2,000	--	--	2,000
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	300
19	Printing, Stationery and Office Supplies	9	31	150	115	375	--	--	500
20	Land	--	--	--	--	900	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	500
22	Structures	--	--	--	--	--	--	--	200
23	Equipment	--	--	1,922	--	1,700	--	--	2,500
24	Debt Service	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	10
27	Investments Purchased	--	--	3,455	2,874	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	--	--	--	--	--	6,932	16,470	1,733

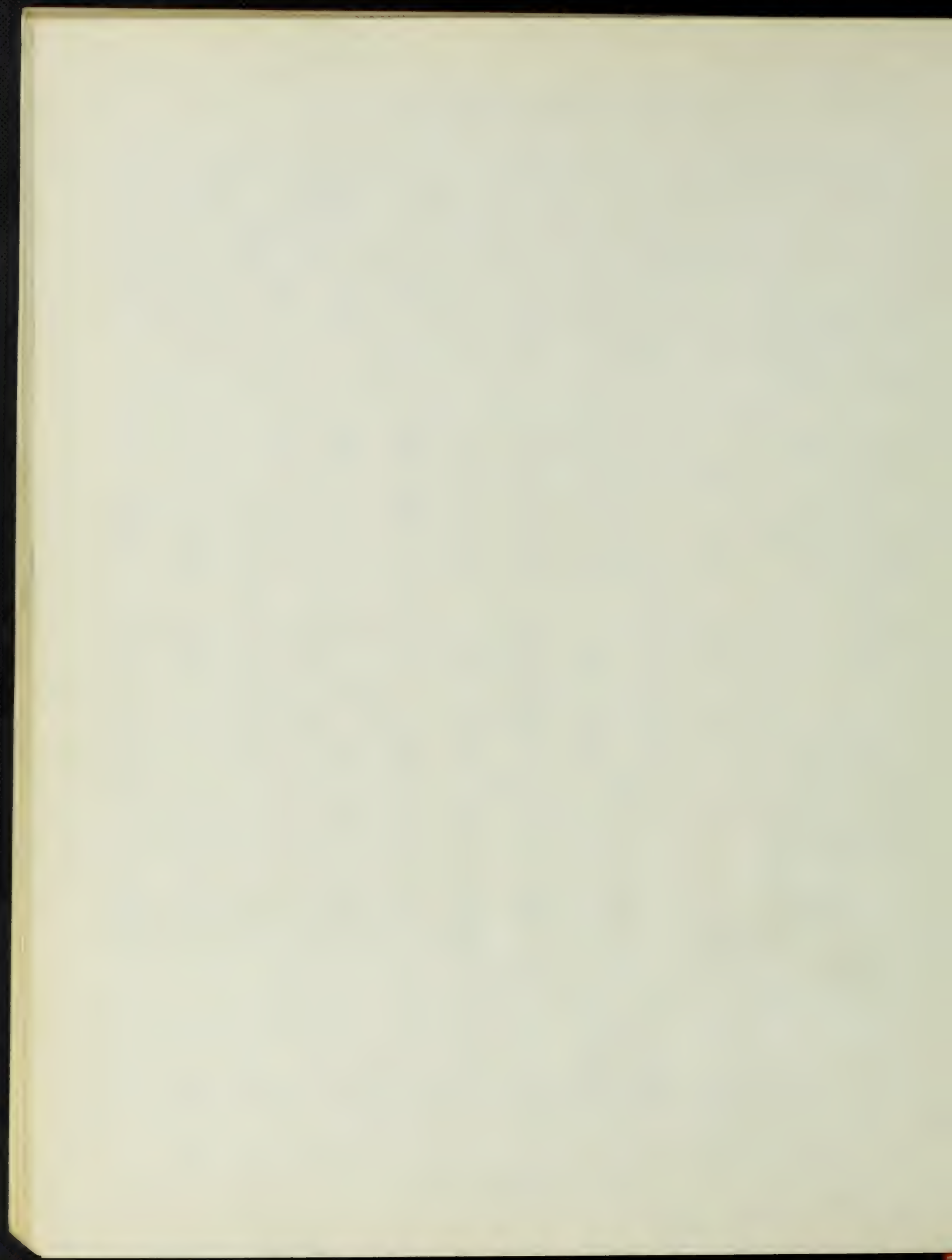


Table 3 Revenues and Expenditures of Fire Protection Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Onden-Foyal		Perinton		Philo		Tremont	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	30,360	17,529	6,109	6,735	10,377	9,883	14,486	14,654
2	Property Taxes	14,156	17,721	6,111	6,670	9,100	9,068	14,098	14,620
3	Salts and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	215	279	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	11	82
7	Cost of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	135	--	250	125	213	214	--	--
9	Dividends Sold	3,376	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Application Tax Warrants	12,030	--	--	--	--	--	82	51
12	Other	751	500	137	--	840	--	--	--
13	Not Specified	--	--	--	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	31,750	18,917	8,276	5,168	7,171	6,883	16,200	11,651
15	Personal Services	3,322	4,111	1,473	--	--	2,497	1,000	1,000
16	Contractual Services	3,803	3,072	2,174	--	--	--	7,972	6,000
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	325	311	405	--	--	--	--	--
19	Printing, Stationery and Office Supplies	231	176	129	--	--	155	1,327	1,500
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	229	--	--	--	--	--	--	--
23	Equipment	23,529	234	--	--	--	--	6,453	3,524
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Application Tax Warrants	--	10,000	--	--	--	--	302	76
26	Interest Expense	--	182	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	311	220	5	--	--	--	--	--
29	Not Specified	--	--	--	5,168	7,171	3,711	--	--

Line No.	Classification	Ivesdale		Madison		Mantoloking		Hudson	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	8,352	6,375	8,601	12,610	6,973	7,654	7,304	7,666
2	Property Taxes	7,931	6,383	8,461	12,445	6,664	7,629	7,104	7,666
3	Salts and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Cost of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	425	442	400	160	64	65	--	--
9	Dividends Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Application Tax Warrants	--	--	--	--	59	--	--	--
12	Other	6	--	30	204	136	10	--	--
13	Not Specified	--	--	--	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	5,845	5,946	8,397	17,338	4,847	8,659	6,617	6,957
15	Personal Services	2,070	2,393	1,958	1,153	--	323	1,600	1,600
16	Contractual Services	2,234	1,370	1,295	20	135	531	1,213	1,017
17	Travel	--	--	--	40	1,261	1,347	--	--
18	Commodities	420	678	101	--	24	--	260	200
19	Printing, Stationery and Office Supplies	34	42	83	63	--	--	129	116
20	Land	--	--	1,000	1,672	600	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	2,073	4,812	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	941	295	--	--	1,517	796
25	Application Tax Warrants	--	--	--	--	--	--	67	225
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	4,000	11,091	--	1,531	--	--
28	Other	1,087	1,453	29	1,609	744	--	1,054	1,257
29	Not Specified	--	--	--	--	--	--	--	--

Table 8 Revenues and Expenditures of Fire Protection Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	St. Joseph-Stanton		1969	1970	1969	1970	1969	1970
		1969	1970						
	<u>Revenues</u>								
1	Total Revenues	11,273	10,723						
2	Property Taxes	10,473	--						
3	Sales and Service Taxes	--	--						
4	Motor Fuel Taxes	--	--						
5	Assessments	--	--						
6	Fees and Licenses	--	--						
7	Sale of Services and Commodities	--	--						
8	Interest on Investments	700	--						
9	Investments Sold	--	--						
10	Bonds Payable Sold	--	--						
11	Anticipation Tax Warrants	--	--						
12	Other	--	10,723						
13	Not Specified	--	--						
	<u>Expenditures</u>								
14	Total Expenditures	13,454	12,101						
15	Personal Services	3,002	--						
16	Contractual Services	650	--						
17	Travel	138	--						
18	Commodities	144	--						
19	Printing, Stationery and Office Supplies	--	--						
20	Land	--	--						
21	Land Improvements	1,360	--						
22	Structures	5,654	--						
23	Equipment	--	--						
24	Bonds Paid	--	--						
25	Anticipation Tax Warrants	--	--						
26	Interest Expense	--	--						
27	Investments Purchased	2,501	--						
28	Other	--	12,101						
29	Not Specified	--	--						
Line No.	Classification			1969	1970	1969	1970	1969	1970
		1969	1970						
	<u>Revenues</u>								
1	Total Revenues								
2	Property Taxes								
3	Sales and Service Taxes								
4	Motor Fuel Taxes								
5	Assessments								
6	Fees and Licenses								
7	Sale of Services and Commodities								
8	Interest on Investments								
9	Investments Sold								
10	Bonds Payable Sold								
11	Anticipation Tax Warrants								
12	Other								
13	Not Specified								
	<u>Expenditures</u>								
14	Total Expenditures								
15	Personal Services								
16	Contractual Services								
17	Travel								
18	Commodities								
19	Printing, Stationery and Office Supplies								
20	Land								
21	Land Improvements								
22	Structures								
23	Equipment								
24	Bonds Paid								
25	Anticipation Tax Warrants								
26	Interest Expense								
27	Investments Purchased								
28	Other								
29	Not Specified								

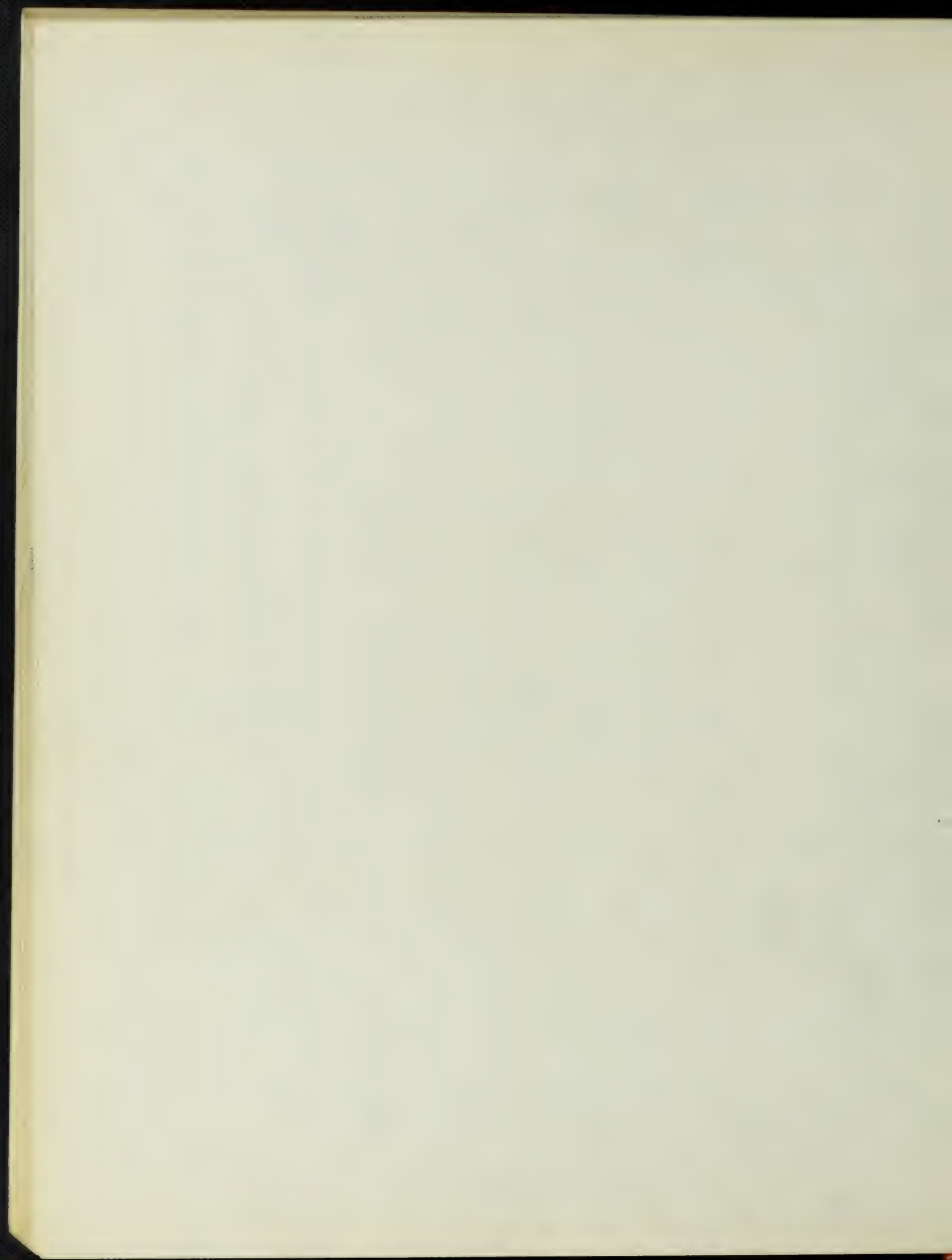


Table 9 Revenues and Expenditures of Champaign Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Total		Beaver Lake		Eig Slough		Blackford Slough	
		1969	1970	1969	1970	1969	1970	1969	1970
	<u>Revenues</u>								
1	Total Revenues	158,641	152,912	7,932	6,007	5,213	4,315	327	247
2	Property Taxes	10,120	724	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	812	--	--	--	--	--	--
5	Assessments	98,450	32,642	7,932	6,007	--	--	275	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Surplus and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	4,455	--	--	--	--	--	52	--
13	Not Specified	45,016	98,764	--	--	5,213	4,315	--	247
	<u>Expenditures</u>								
14	Total Expenditures	171,002	172,023	3,057	28,745	2,808	10,572	1,018	526
15	Personal Services	12,121	7,500	1,010	1,106	--	--	223	--
16	Contractual Services	70,578	25,800	1,012	17,335	--	--	774	--
17	Travel	1,000	403	--	--	--	--	--	--
18	Commodities	1,150	3,947	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	21	106	--	--	--	--	--	--
20	Land	51	1,245	--	--	--	--	--	--
21	Land Improvements	280	6,055	--	--	--	--	--	--
22	Structures	1,394	--	--	--	--	--	--	--
23	Equipment	200	36	--	--	--	--	--	--
24	Bonds Paid	32	77	--	--	--	--	--	--
25	Anticipation Tax Warrants	477	--	--	--	--	--	--	--
26	Interest Expense	63	570	--	--	--	--	--	--
27	Investments Purchased	1,546	10,070	--	10,070	--	--	--	--
28	Other	3,002	6,401	365	184	--	--	15	--
29	Not Specified	72,100	107,642	--	160	2,808	10,572	--	526

Line No.	Classification	Camp Creek		Conkey Branch		Conrad-Fisher		Dillsburg Special	
		1969	1970	1969	1970	1969	1970	1969	1970
	<u>Revenues</u>								
1	Total Revenues	3,096	580	775	88	--	438	923	255
2	Property Taxes	--	--	775	88	--	--	923	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	3,096	--	--	--	--	--	--	865
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Surplus and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	580	--	--	--	438	--	--
	<u>Expenditures</u>								
14	Total Expenditures	3,044	493	234	345	140	343	394	293
15	Personal Services	260	--	234	104	135	--	185	--
16	Contractual Services	2,762	--	--	--	--	--	200	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	101	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	60	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	23	--	--	--	5	--	--	--
29	Not Specified	--	493	--	--	--	343	--	293

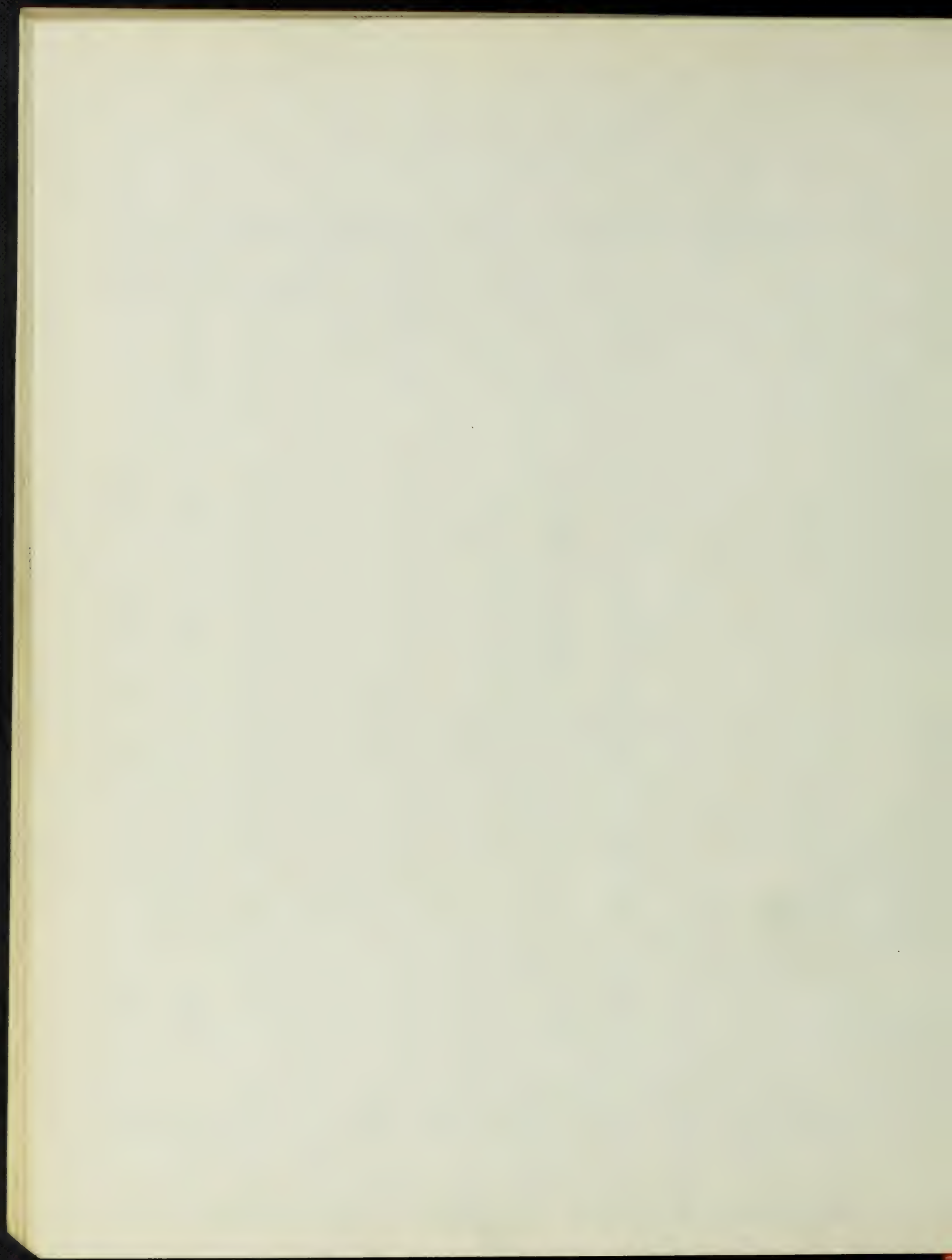


Table 9 Revenues and Expenditures of Drainage Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Drainage District #1 (Condit)		Drainage District #1 (Littenmen)		Drainage District User #1 (Pesoton)		Drainage District #2 (Pesoton)	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues		915		1,707				
2	Property Taxes	--	--	--	--	1,066	816	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	900	--	--	1,056	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	15	--	--	--	--	--	--
13	Not Specified	--	--	--	1,707	--	--	816	--
<u>Expenditures</u>									
14	Total Expenditures	853	1,559	116	201	233	259	147	267
15	Personal Services	129	--	95	201	93	--	140	--
16	Contractual Services	712	--	--	--	178	--	--	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	22	21	--	11	--	7	--
29	Not Specified	--	--	--	1,559	--	259	--	237

Line No.	Classification	Drainage District #2 (Condit)		Drainage District #1 (Stoney)		Drainage District #1 (Coker)		Drainage District #4 (St. Joseph)	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	--	--	773	1,071	3,237	--	313	--
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	--	773	--	3,237	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	--	--	1,071	--	--	313	--
<u>Expenditures</u>									
14	Total Expenditures	--	2	299	263	822	295	53	167
15	Personal Services	--	--	121	--	54	48	--	--
16	Contractual Services	--	--	705	--	310	--	--	--
17	Travel	--	--	--	--	2.5	--	--	--
18	Commodities	--	--	--	--	--	204	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	55	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	38	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	--	2	12	268	33	5	53	167

Table 9

Revenues and Expenditures of Drainage Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Drainage District #1 (Stanton)		Drainage District #10 (Caton)		Dry Fork Mutual		East Lake Fork	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	542	402	--	--	1,350	737	4,357	1,732
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	537	--	--	--	--	--	4,357	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	5	--	--	--	--	--	--	--
13	Not Specified	--	402	--	--	1,350	737	--	1,732
<u>Expenditures</u>									
14	Total Expenditures	169	273	--	51	35	269	2,340	1,055
15	Personal Services	78	--	--	--	--	--	649	--
16	Contractual Services	69	--	--	--	--	--	1,643	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	22	--	--	--	--	--	--	--
29	Not Specified	--	273	--	51	36	268	49	1,055

Line No.	Classification	Emmons River (Sharps)		Flatville Special		Fountain Head		Ransom A. Kerr	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	6,409	3,272	1,185	1,115	4,120	3,516	--	1,256
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	6,409	3,272	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	--	1,185	1,115	4,120	3,516	--	1,256
<u>Expenditures</u>									
14	Total Expenditures	5,221	1,045	1,128	295	1,892	6,237	452	197
15	Personal Services	715	632	--	161	907	--	65	--
16	Contractual Services	3,407	--	1,128	--	949	--	340	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	615	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	8	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	454	363	--	126	6	--	27	--
29	Not Specified	--	--	--	--	--	6,237	--	197

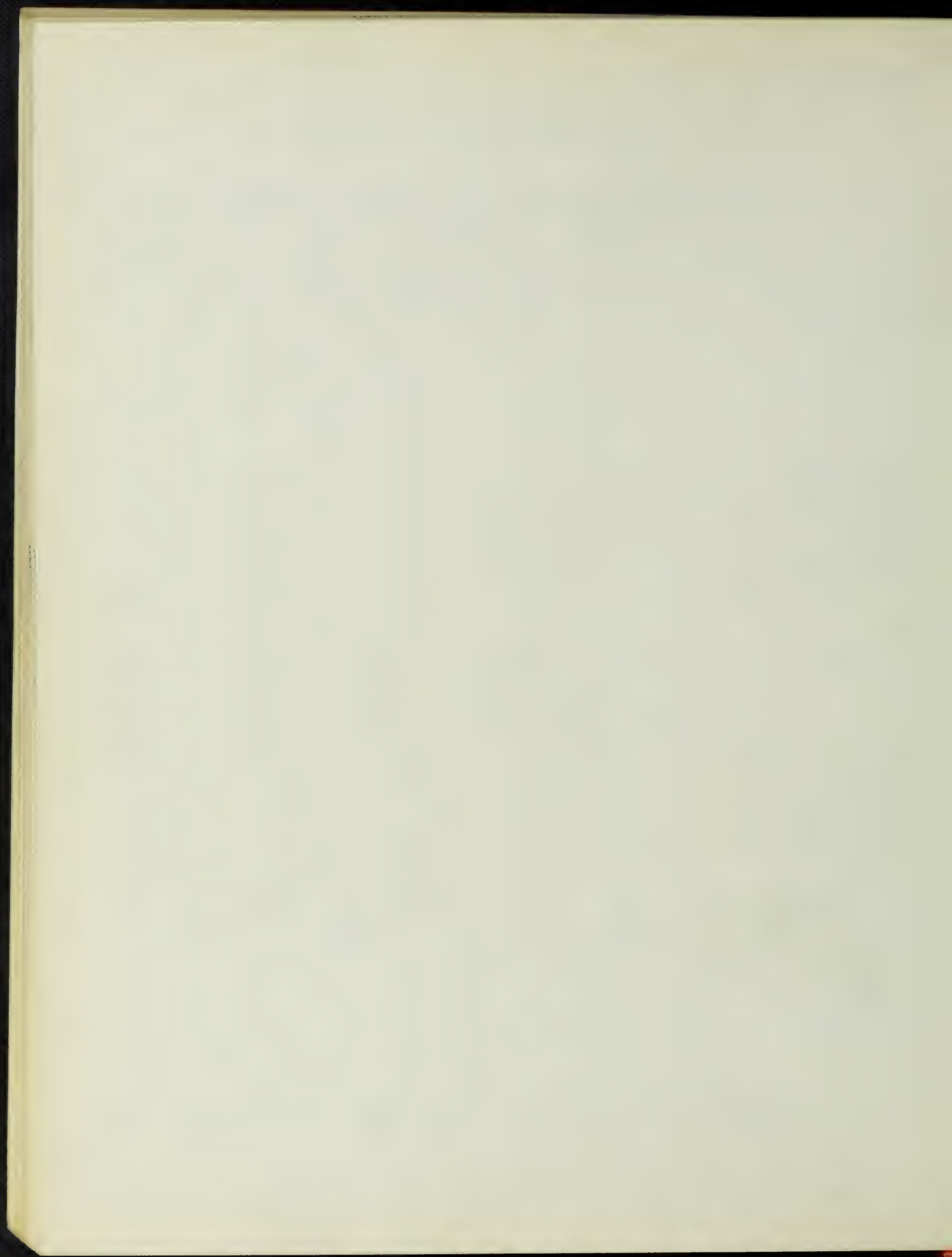


Table 9 Revenues and Expenditures of Drainage Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line no.	Classification	Hillsbury Slough		Kankakee		Kaskaskia Special		Kerr & Compromise	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues								
2	Property Taxes	4,837	4,312	1,820	1,890	2,233	2,358	365	6,893
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	4,837	--	1,836	1,090	2,109	2,358	366	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	4,312	--	--	64	--	--	6,893
<u>Expenditures</u>									
14	Total Expenditures								
15	Personal Services	2,620	10,233	4,179	3,609	622	850	113	9,285
16	Contractual Services	277	--	213	1,151	417	643	113	--
17	Travel	2,301	--	3,780	2,172	394	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	11	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	41	10,233	176	206	--	215	--	9,256

Line no.	Classification	Little Vermilion		Long Point Slough		Lotus Special		Lower Big Slough	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues								
2	Property Taxes	1,015	2,937	1,052	812	11,055	9,734	1,254	1,186
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	1,015	--	1,052	812	10,855	--	1,254	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	2,937	--	--	200	--	--	1,186
<u>Expenditures</u>									
14	Total Expenditures								
15	Personal Services	1,811	1,125	1,159	1,532	7,391	4,051	2,317	344
16	Contractual Services	152	--	--	402	615	--	344	--
17	Travel	1,617	--	--	967	6,355	--	1,945	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	13	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	43	1,125	1,159	150	420	4,051	51	344

Table 9 Revenues and Expenditures of Drainage Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Ludlow Special		Newcomb Special		Okaw		Owl Creek	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues								
2	Property Taxes	--	--	154	--	28,531	23,462	314	505
3	Sales and Service Taxes	--	--	--	--	--	--	--	397
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	154	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	314	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	--	--	--	28,531	23,462	--	199
<u>Expenditures</u>									
14	Total Expenditures								
15	Personal Services	101	179	275	1,084	34,751	24,538	1	--
16	Contractual Services	80	--	78	--	--	--	--	--
17	Travel	--	--	165	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	21	179	32	1,084	34,751	24,538	1	--

Line No.	Classification	Pesotum Slough		Phincy Branch		Prairie Creek		St. Joseph	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues								
2	Property Taxes	374	1,149	5,937	377	1,128	853	2,006	2,241
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	374	--	--	377	1,128	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	2,006	2,241
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	1,149	5,937	--	--	853	--	--
<u>Expenditures</u>									
14	Total Expenditures								
15	Personal Services	752	943	33,200	4,313	745	205	2,844	5,865
16	Contractual Services	671	--	--	717	145	--	--	124
17	Travel	72	--	--	867	583	--	--	279
18	Commodities	--	--	--	--	--	--	--	3,343
19	Printing, Stationery and Office Supplies	--	--	--	40	--	--	7	--
20	Land	--	--	--	--	--	--	--	1,245
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	832	--
24	Bonds Paid	--	--	--	--	--	--	1,364	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	165	--
26	Interest Expense	--	--	--	--	--	--	32	39
27	Investments Purchased	--	--	--	59	--	--	441	--
28	Other	--	--	--	--	--	--	--	920
29	Not Specified	10	943	33,200	2,600	17	205	--	35

Table 9 Revenues and Expenditures of Drainage Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Saline Branch		Salt Fork		Sangamon & Drummer		Silver Creek	
		1969	1970	1969	1970	1969	1970	1969	1970
	<u>Revenues</u>								
1	Total Revenues	--	--	506	2,117	3,057	4,765	6,057	2,617
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	506	--	3,057	--	6,057	2,617
5	Assessments	--	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	--	--	2,117	--	4,765	--	--
	<u>Expenditures</u>								
14	Total Expenditures	--	63	26	598	1,723	952	994	6,541
15	Personal Services	--	--	--	--	333	--	61	40
16	Contractual Services	--	--	--	--	1,400	--	353	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	411	386
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	31	--
20	Land	--	--	--	--	--	--	11	5,899
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	32	35
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	26	--	18	--	87	120
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	--	63	--	598	--	952	--	--

Line No.	Classification	Spoon River		Stanton Special		Triple Fork		Two Mile Slough	
		1969	1970	1969	1970	1969	1970	1969	1970
	<u>Revenues</u>								
1	Total Revenues	3,130	2,429	2,360	1,466	226	239	6,365	6,729
2	Property Taxes	--	--	--	--	--	239	6,365	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	2,360	1,466	--	--	--	6,729
5	Assessments	3,130	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	2,429	--	--	226	--	--	--
	<u>Expenditures</u>								
14	Total Expenditures	1,556	3,223	3,523	1,297	234	237	6,933	7,422
15	Personal Services	381	--	594	232	--	43	304	--
16	Contractual Services	1,160	--	1,265	953	--	--	6,629	3,000
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	9	6	--	6	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	189	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	36	--	--	--	--	--
26	Interest Expense	--	--	64	--	--	--	--	--
27	Investments Purchased	--	--	1,536	--	--	--	--	--
28	Other	7	--	23	36	--	--	574	4,422
29	Not Specified	--	3,223	--	--	234	--	--	--

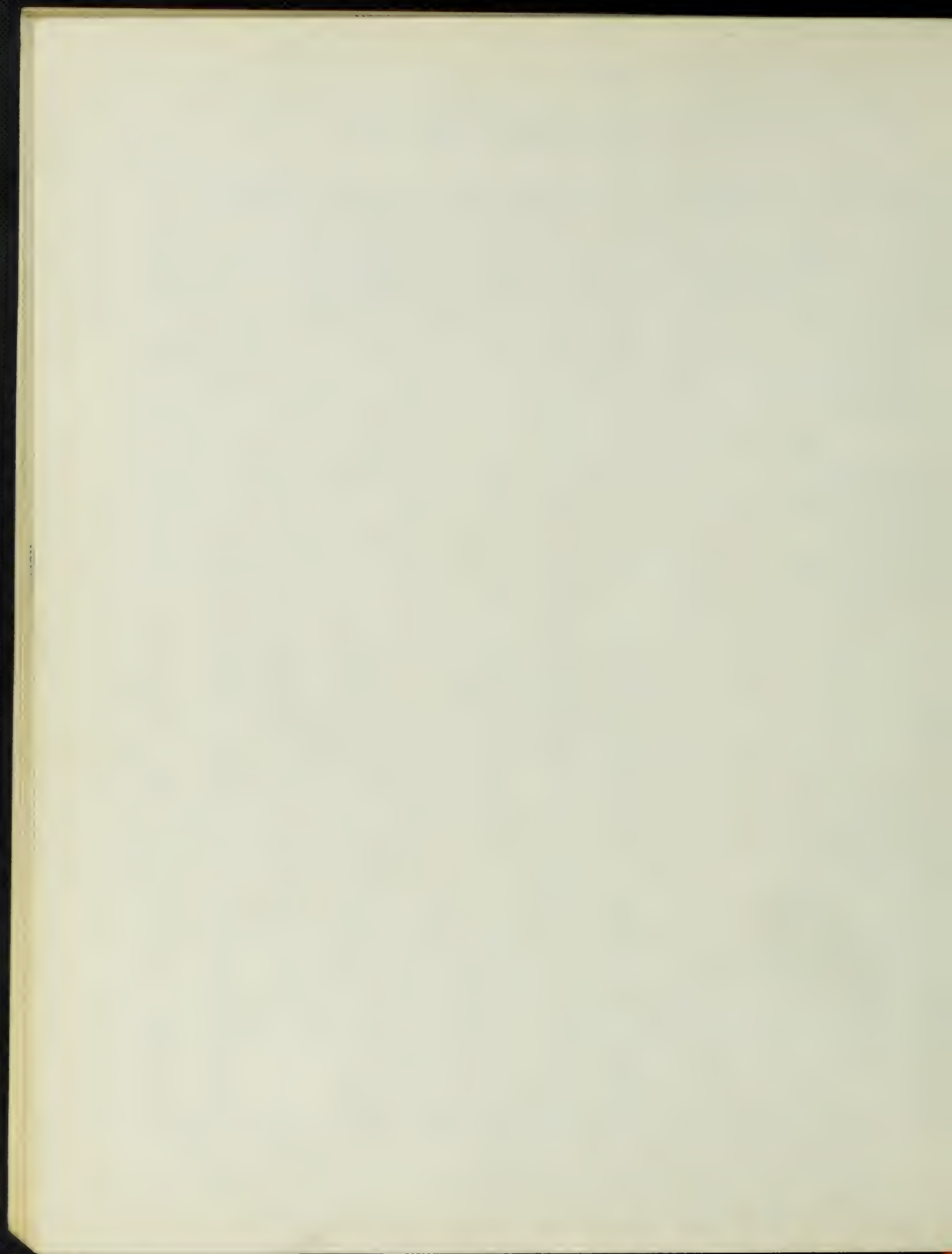


Table 9 Revenues and Expenditures of Drainage Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Union Drainage District #1 (Ogden & Oakwood)		Union Drainage District #1 (Pitts & Chittenden)		Union Drainage District #2 (Raymond & Mardick)		Union Drainage District #2 (Dinner & Stanton)	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	3,903	3,775	1,522	1,355	901	744	3,730	3,675
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	3,503	--	1,522	--	901	744	3,730	3,675
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	3,775	--	1,355	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	5,776	5,029	949	226	1,260	463	3,662	1,344
15	Personal Services	145	--	176	--	346	333	429	1,000
16	Contractual Services	4,772	--	750	--	800	34	3,533	--
17	Travel	805	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	103
20	Land	--	--	--	--	--	--	5	6
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	55	--	41	--	55	52	--	--
29	Not Specified	--	5,029	--	226	--	--	--	147

Line No.	Classification	Union Drainage District #3 (South Hill & Olney)		Union Drainage District #2 (St. Joseph & Ogden)		Union Drainage District (Stanton & Ogden)		Union Embarras River	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	514	401	1,542	1,102	--	75	--	--
2	Property Taxes	514	--	1,542	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	--	401	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	--	--	1,102	--	75	--	--
<u>Expenditures</u>									
14	Total Expenditures	64	219	4,050	2,219	1,527	94	219	--
15	Personal Services	64	219	1,100	--	--	--	--	--
16	Contractual Services	--	--	3,750	--	--	--	--	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	92	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	30	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	--	--	--	2,219	1,527	94	219	--

Table 9 Revenues and Expenditures of Unincorporated Districts in Oneida County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Upper Salt Fork		West Branch		Wildcat Special		Willow Branch	
		1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	15,269	11,331	251	51	2,262	3,053	160	--
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	15,269	--	251	--	--	--	160	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	11,331	--	51	2,262	3,053	--	--
<u>Expenditures</u>									
14	Total Expenditures	12,143	12,233	225	189	4,014	5,163	160	--
15	Personal Services	523	--	91	--	--	--	73	--
16	Contractual Services	11,539	--	74	--	--	--	12	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	105	--	59	--	--	--	93	--
29	Not Specified	--	12,233	--	189	4,014	5,163	--	--
		Upper Branch "Interlock #" (Newman & Mundock)							
Line No.	Classification	1969	1970	1969	1970	1969	1970	1969	1970
<u>Revenues</u>									
1	Total Revenues	1,501	--	--	--	--	--	--	--
2	Property Taxes	--	--	--	--	--	--	--	--
3	Sales and Service Taxes	--	--	--	--	--	--	--	--
4	Motor Fuel Taxes	--	--	--	--	--	--	--	--
5	Assessments	1,501	--	--	--	--	--	--	--
6	Fees and Licenses	--	--	--	--	--	--	--	--
7	Sale of Services and Commodities	--	--	--	--	--	--	--	--
8	Interest on Investments	--	--	--	--	--	--	--	--
9	Investments Sold	--	--	--	--	--	--	--	--
10	Bonds Payable Sold	--	--	--	--	--	--	--	--
11	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
12	Other	--	--	--	--	--	--	--	--
13	Not Specified	--	--	--	--	--	--	--	--
<u>Expenditures</u>									
14	Total Expenditures	3,995	--	--	--	--	--	--	--
15	Personal Services	--	--	--	--	--	--	--	--
16	Contractual Services	3,395	--	--	--	--	--	--	--
17	Travel	--	--	--	--	--	--	--	--
18	Commodities	--	--	--	--	--	--	--	--
19	Printing, Stationery and Office Supplies	--	--	--	--	--	--	--	--
20	Land	--	--	--	--	--	--	--	--
21	Land Improvements	--	--	--	--	--	--	--	--
22	Structures	--	--	--	--	--	--	--	--
23	Equipment	--	--	--	--	--	--	--	--
24	Bonds Paid	--	--	--	--	--	--	--	--
25	Anticipation Tax Warrants	--	--	--	--	--	--	--	--
26	Interest Expense	--	--	--	--	--	--	--	--
27	Investments Purchased	--	--	--	--	--	--	--	--
28	Other	--	--	--	--	--	--	--	--
29	Not Specified	--	--	--	--	--	--	--	--

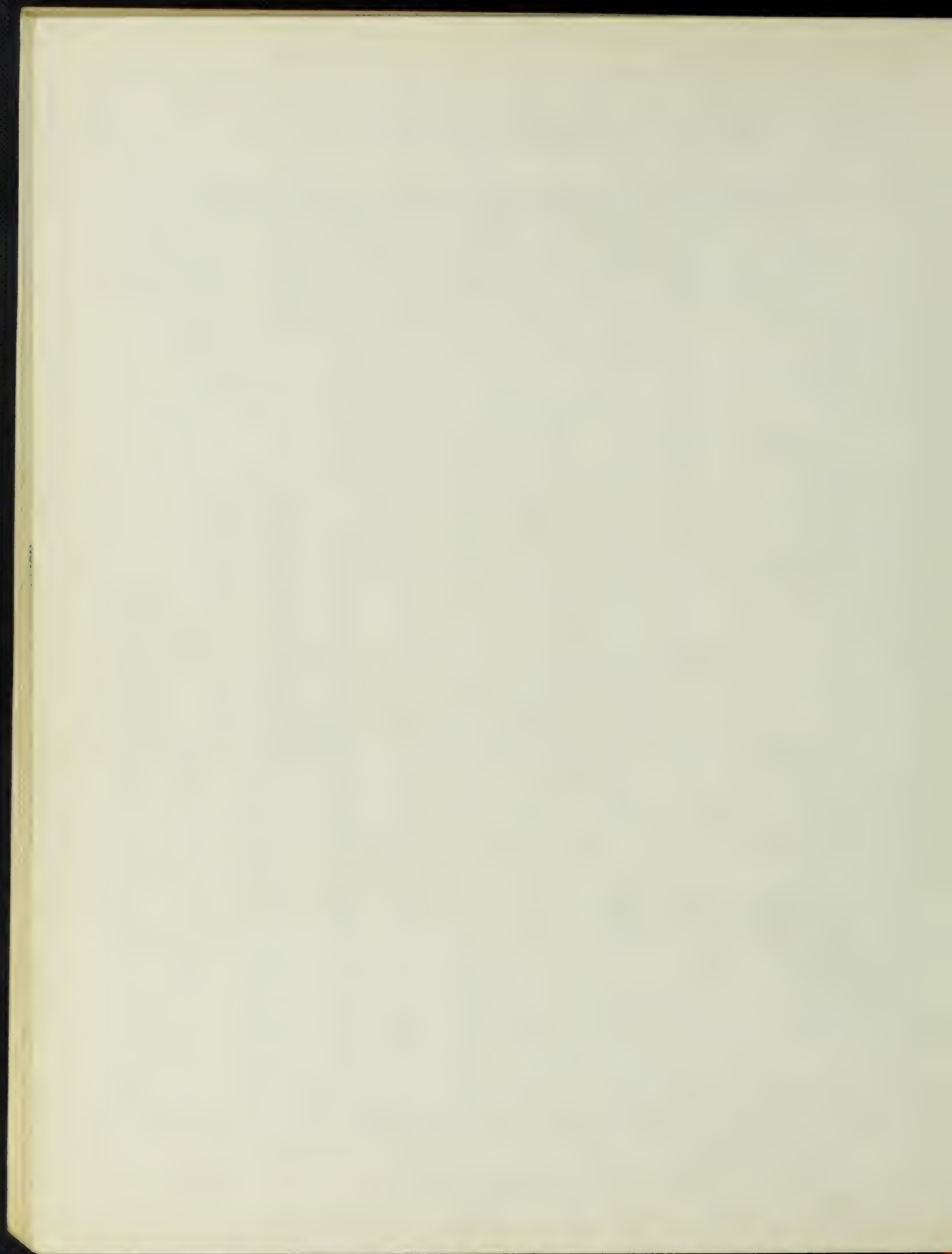
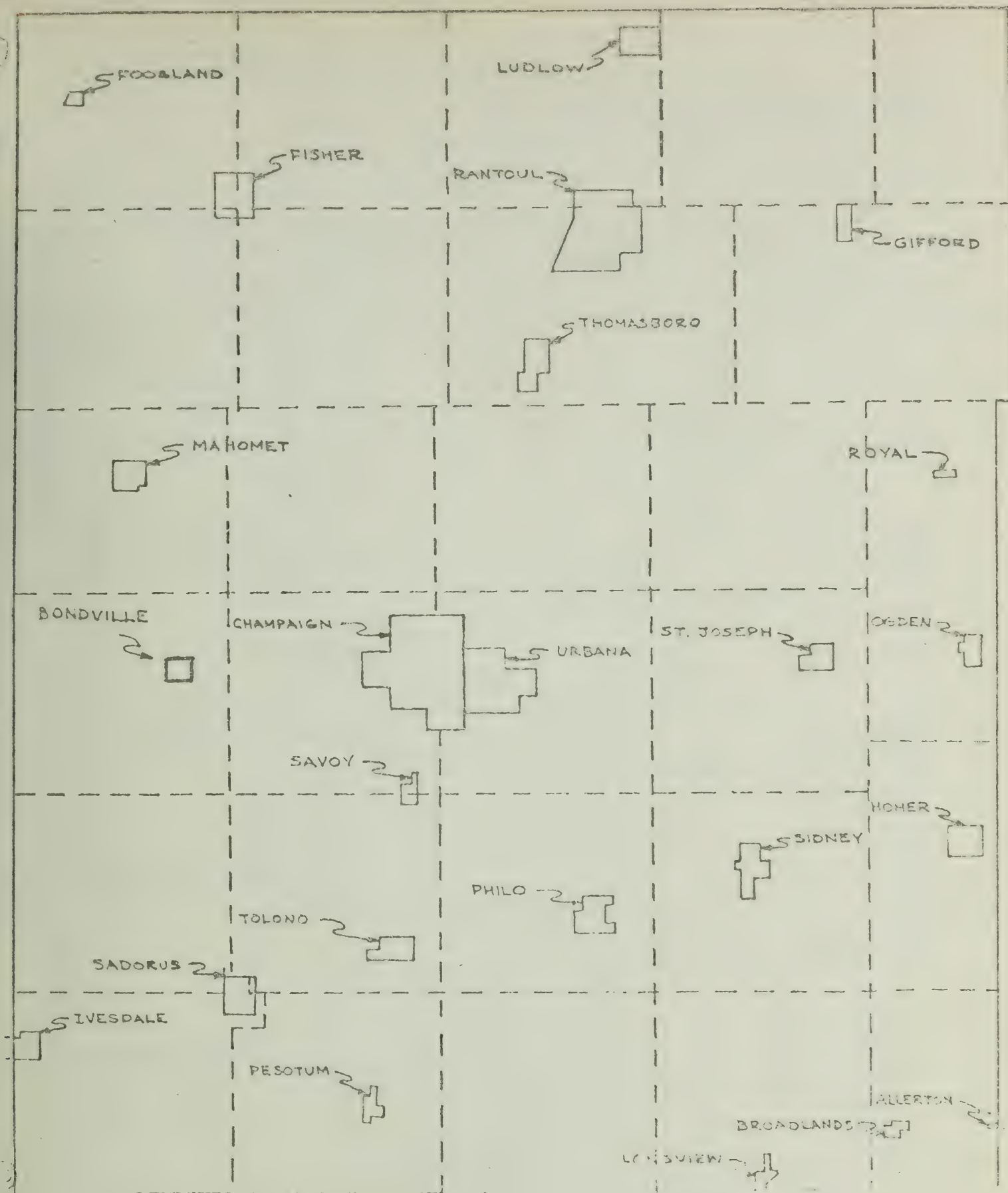


Table 10. Revenues and Expenditures of Miscellaneous Special Districts in Champaign County, Illinois.
Fiscal Years 1969 and 1970.

Line No.	Classification	Champaign-Urbana Sanitary District		Champaign Public Health District		Park and Forest Preserve Districts, Total		Champaign Park District	
		1969	1970	1969	1970	1969	1970	1969	1970
Revenues									
1	Total Revenues	1,406,720	1,362,404	264,811	247,625	1,008,629	1,810,478	536,281	736,141
2	Property Taxes	873,215	855,563	194,107	193,160	634,457	747,519	422,904	419,690
3	Sales and Service Taxes	---	---	---	---	---	---	---	---
4	Assessments	---	---	---	---	---	---	---	---
5	Fees and Licenses	---	---	---	---	9,514	9,925	---	---
6	Sale of Services and Commodities	225,074	236,799	25,866	20,869	131,445	256,038	43,780	59,015
7	Interest on Investments	184,703	191,285	2,500	5,000	57,673	74,077	54,597	53,356
8	Investments Sold	19,300	---	---	---	---	75,000	---	---
9	Bonds Payable Sold	---	---	---	---	---	175,000	---	---
10	Anticipation Tax Warrants	---	---	---	---	80,000	125,000	---	---
11	Intergovernmental Revenue, Total	100,000	73,407	42,181	28,525	59,590	213,958	---	178,285
12	Federal	100,000	73,497	---	---	---	206,047	---	170,374
13	State	---	---	42,181	28,525	---	7,911	---	7,911
14	Other	24,428	2,220	157	91	35,306	123,110	26,800	25,794
15	Not Specified	---	---	---	---	---	---	---	---
Expenditures									
16	Total Expenditures	2,024,701	1,906,457	259,470	263,717	1,606,948	1,772,469	1,032,957	799,079
17	Personal Services	183,276	179,745	175,937	199,785	423,011	535,347	243,320	268,862
18	Contractual Services	10,378	10,311	569	654	121,273	147,098	69,577	57,526
19	Travel	952	659	7,545	8,857	2,718	4,282	---	---
20	Commodities	---	---	---	---	5,064	1,735	2,066	1,785
21	Printing, Stationery and Office Supplies	1,209	3,397	3,619	12,002	5,345	8,256	3,347	6,431
22	Land	---	---	---	---	737,337	453,230	533,999	265,624
23	Land Improvements	---	---	---	---	---	---	---	---
24	Structures	1,117,227	571,227	---	10,936	---	---	---	---
25	Equipment	40,552	46,308	---	---	27,241	34,801	12,240	12,980
26	Bonds Paid	960,000	370,000	---	---	101,000	170,579	65,000	68,000
27	Anticipation Tax Warrants	---	---	---	---	---	30,000	---	---
28	Interest Expense	244,360	230,010	---	---	30,404	4,502	60,568	38,225
29	Investments Purchased	---	---	50,000	---	118,520	154,572	---	---
30	IMRF	15,847	14,178	14,033	20,413	37,573	46,771	34,020	39,526
31	Other	56,270	50,621	7,526	9,079	10,173	89,305	4,873	12,700
32	Not Specified	---	---	---	---	---	---	---	---

Line No.	Classification	Urbana Park District		Rantoul Park District		Champaign County Forest Preserve District			
		1969	1970	1969	1970	1969	1970	1969	1970
Revenues									
1	Total Revenues	230,726	447,090	26,108	27,878	157,414	599,329		
2	Property Taxes	191,795	123,481	29,758	27,878		171,500		
3	Sales and Service Taxes	---	---	NA	NA	---	---		
4	Assessments	---	---	NA	NA	---	---		
5	Fees and Licenses	9,614	9,925	NA	NA	---	---		
6	Sale of Services and Commodities	26,000	23,341	NA	NA	61,567	174,422		
7	Interest on Investments	7,761	20,506	NA	NA	215	215		
8	Investments Sold	---	---	NA	NA	---	75,000		
9	Bonds Payable Sold	---	175,000	NA	NA	---	---		
10	Anticipation Tax Warrants	---	---	NA	NA	30,300	125,000		
11	Intergovernmental Revenue, Total	---	---	56,350	NA	3,240	35,673		
12	Federal	---	---	56,350	NA	3,240	35,673		
13	State	---	---	---	NA	---	---		
14	Other	736	39,857	NA	NA	8,270	17,459		
15	Not Specified	---	---	---	---	---	---		
Expenditures									
16	Total Expenditures	367,743	391,613	112,700	NA	173,642	581,777		
17	Personal Services	121,495	110,732	NA	NA	63,195	155,703		
18	Contractual Services	19,026	4,292	NA	NA	35,570	75,191		
19	Travel	1,732	660	NA	NA	996	2,002		
20	Commodities	2,028	---	NA	NA	---	---		
21	Printing, Stationery and Office Supplies	2,048	1,755	NA	NA	---	---		
22	Land	27,840	2,579	112,700	NA	180	29,792		
23	Land Improvements	8,879	8,164	NA	NA	54,570	145,926		
24	Structures	---	---	NA	NA	2,168	1,814		
25	Equipment	15,001	19,365	NA	NA	---	2,425		
26	Bonds Paid	26,000	86,500	NA	NA	10,000	19,000		
27	Anticipation Tax Warrants	---	---	NA	NA	---	50,000		
28	Interest Expense	17,919	11,617	NA	NA	1,580	4,660		
29	Investments Purchased	116,620	81,359	NA	NA	---	73,273		
30	IMRF	---	---	NA	NA	3,443	8,345		
31	Other	10,560	64,509	NA	NA	1,839	12,036		
32	Not Specified	---	---	---	---	---	---		

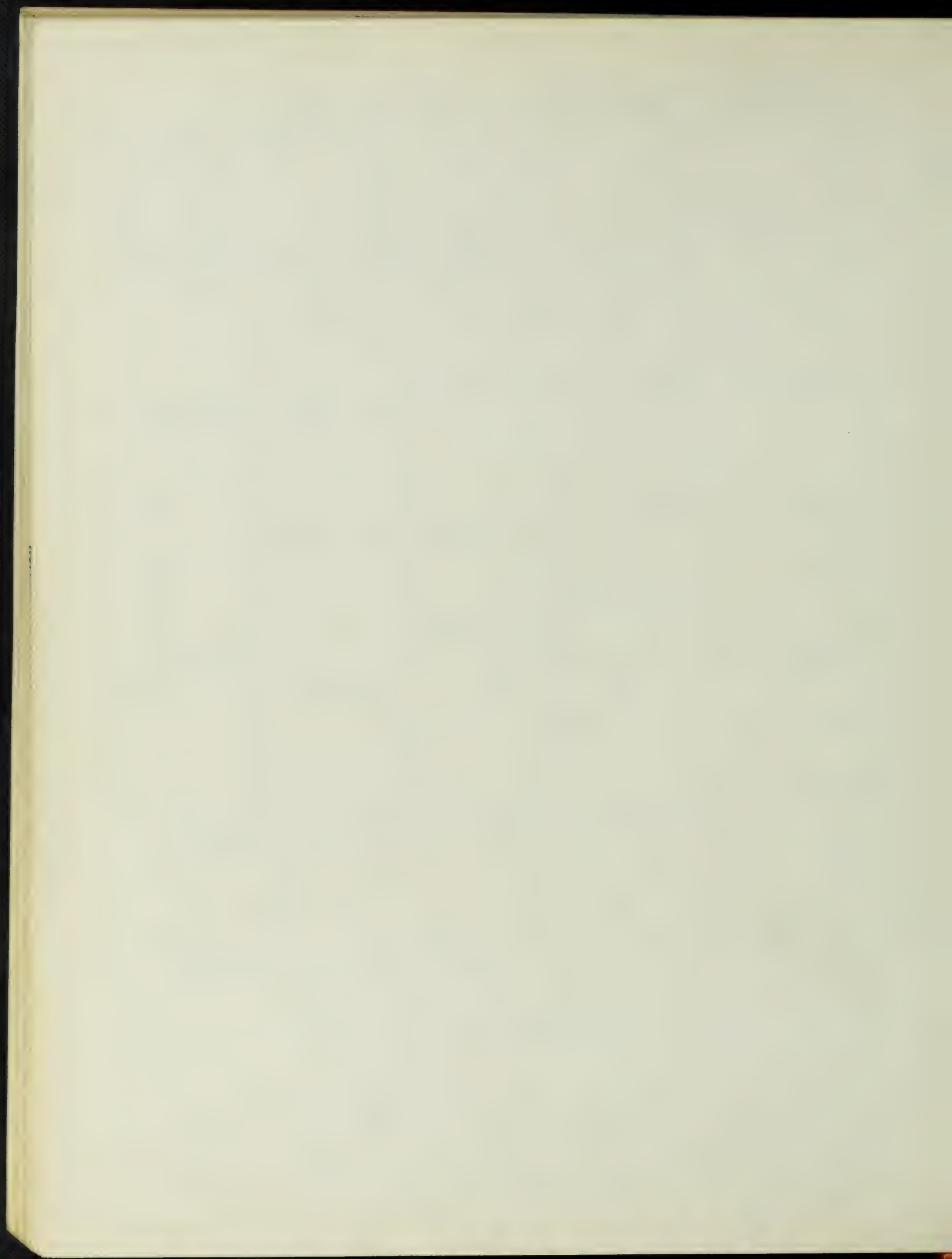
APPENDIX B
IDENTIFICATION MAPS

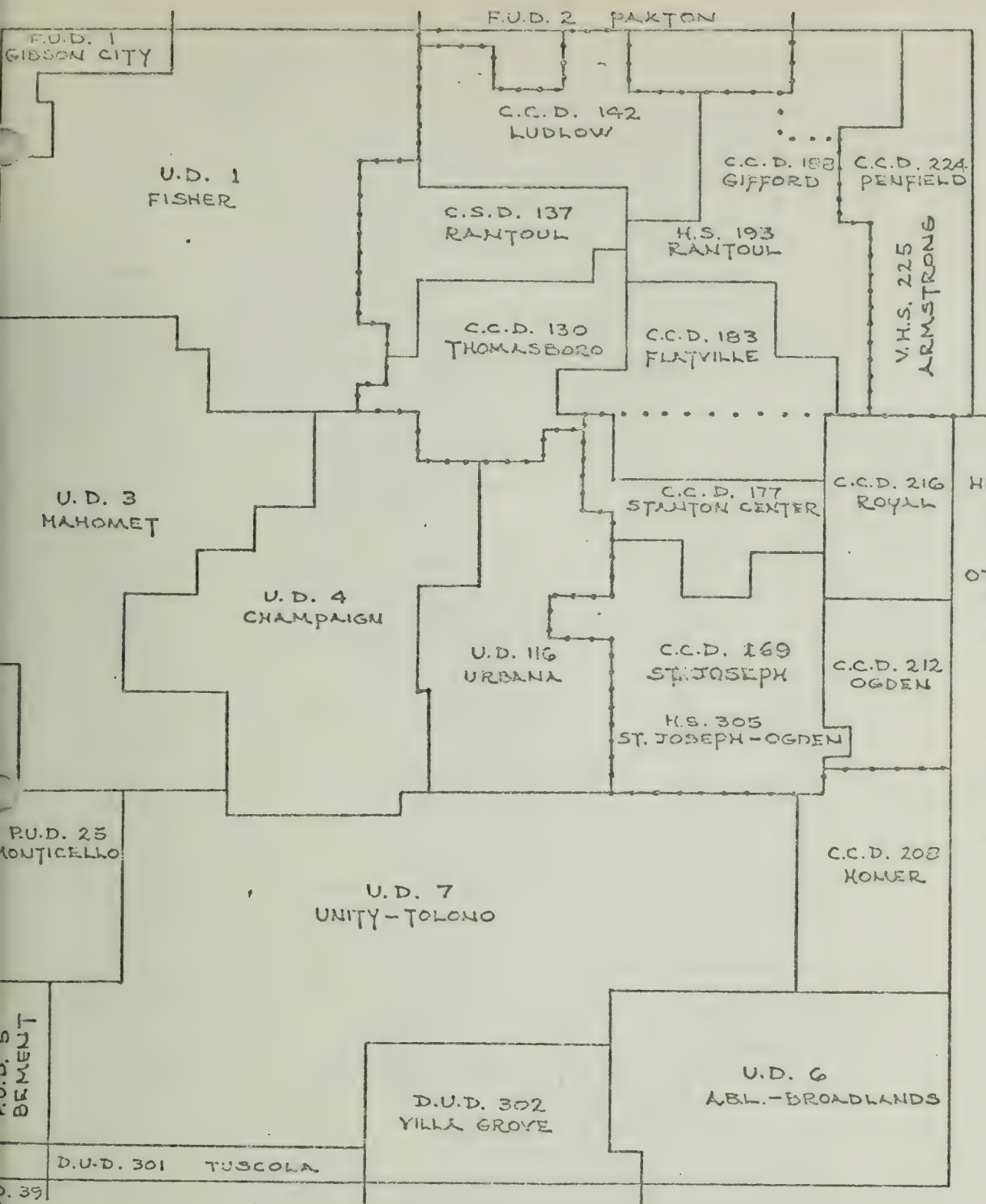


MUNICIPALITIES

BROWN	EAST BEND	LUDLOW	HARWOOD	KERR
NEWCOMB	CONDIT	RANTOUL	COMPROMISE	
MAHOMET	HENSLEY	SONER	STANTON	OGDEN
SCOTT	CHAMPAIGN	URBANA	ST. JOSEPH	
	CITY OF CHAMPAIGN	COUNCIL BLUFFS (CITY OF IOWA)		
COLFAX	TOLONO	PHILO	SIDNEY	SOUTH HOMER
SADORUS	PESOTUM	CRITTENDEN	RAYMOND	AYERS

TOWNSHIPS





KEY

HIGH SCHOOL DISTRICTS ...

H.S. = Champaign County

V.H.S. = Vermilion County

OTHER DISTRICTS ---

U.D. = Unit School District
(Champaign County)

F.U.D. = Unit School District
(Ford County)

D.U.D. = Unit School District
(Douglas County)

P.U.D. = Unit School District
(Piatt County)

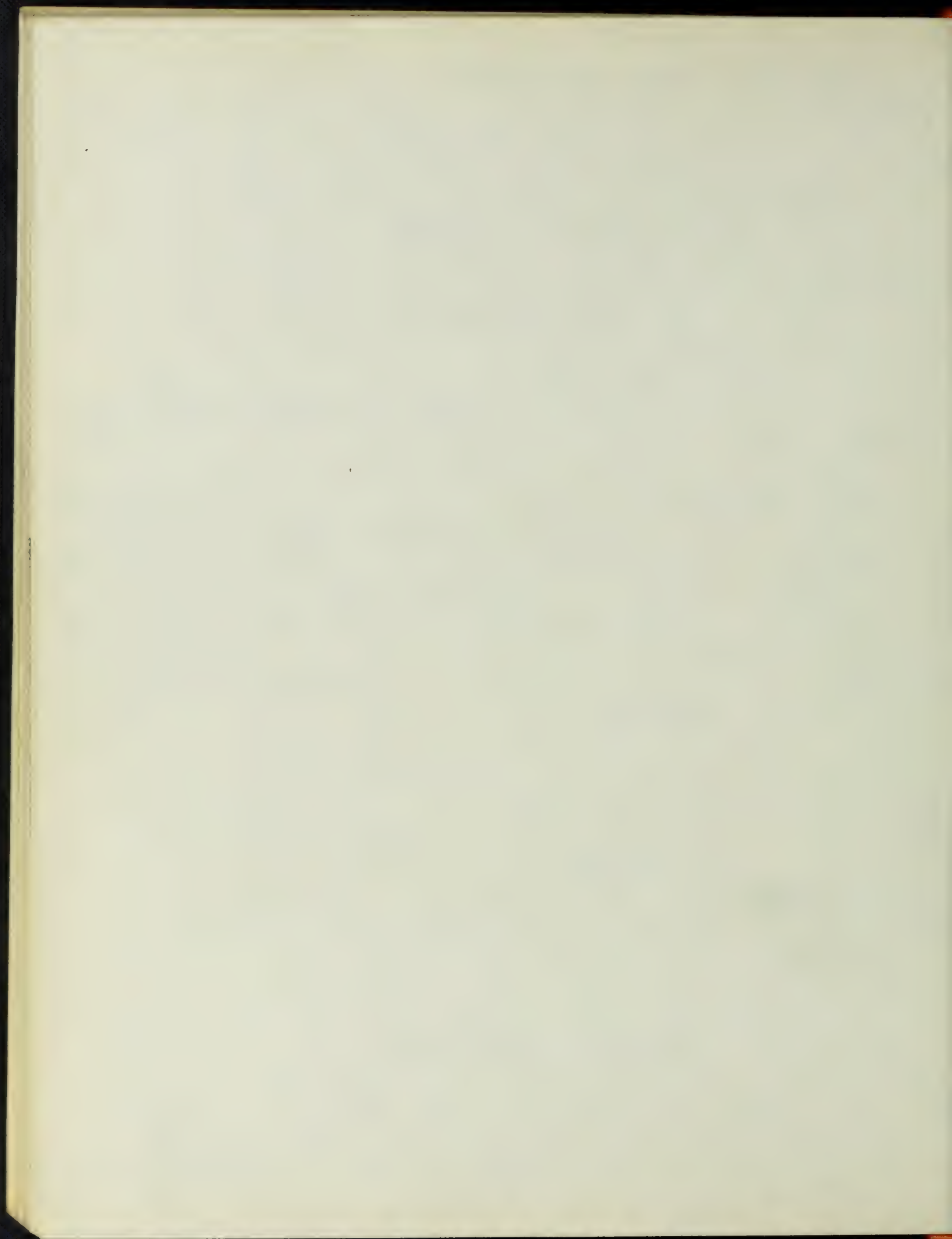
C.C.D. = Community Consolidated
School District

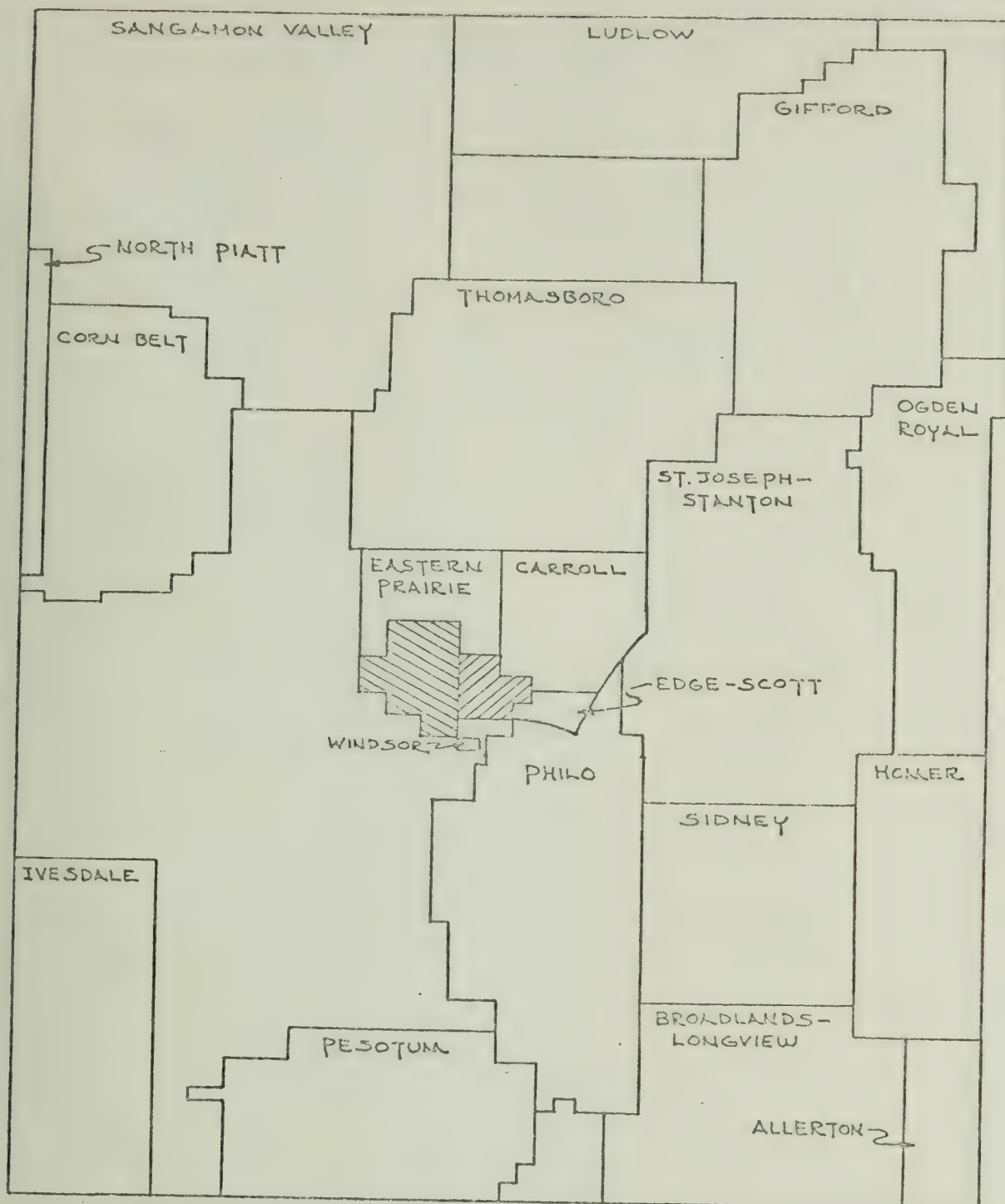
(Champaign County)

C.S.D. = Common School
District

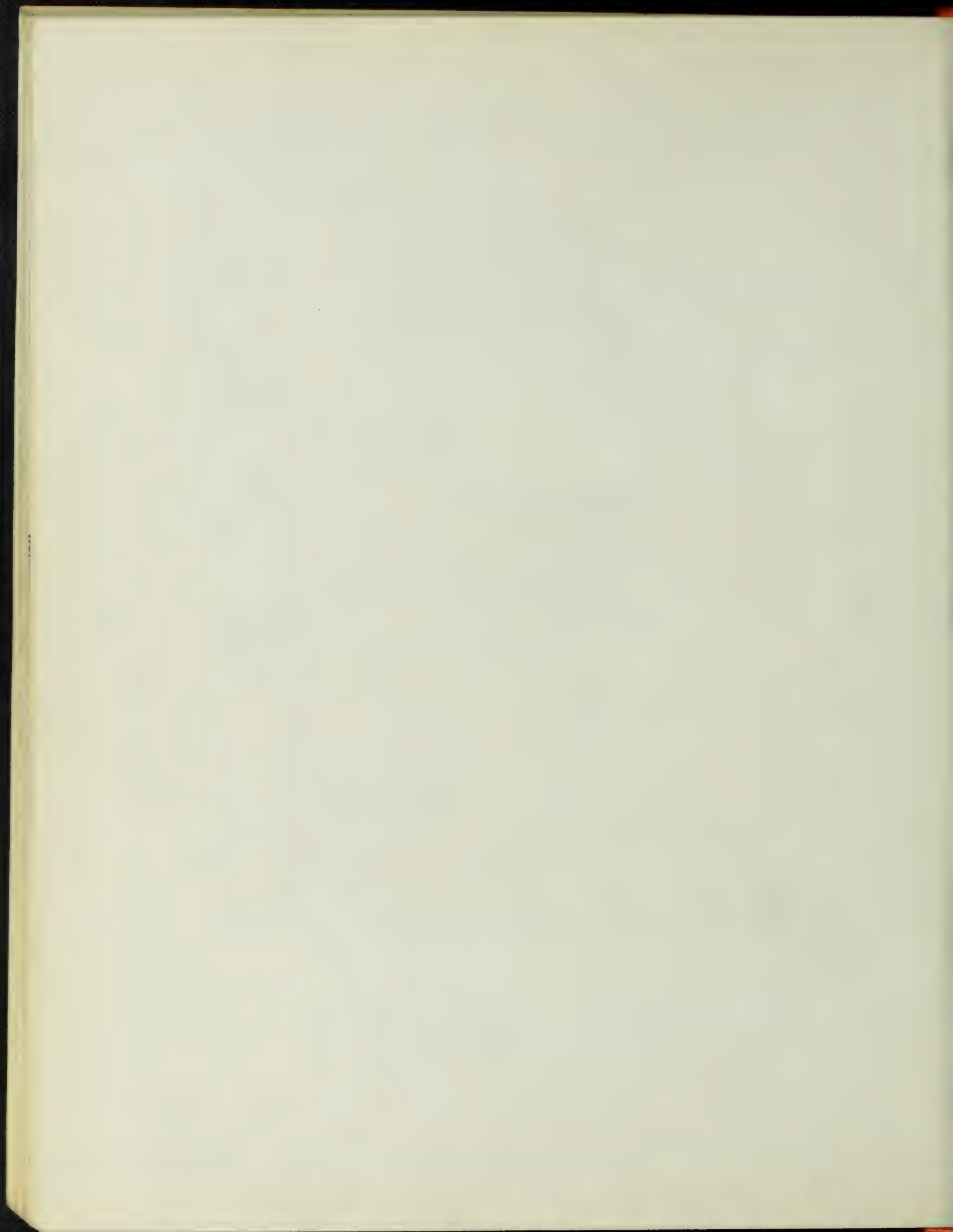
(Champaign County)

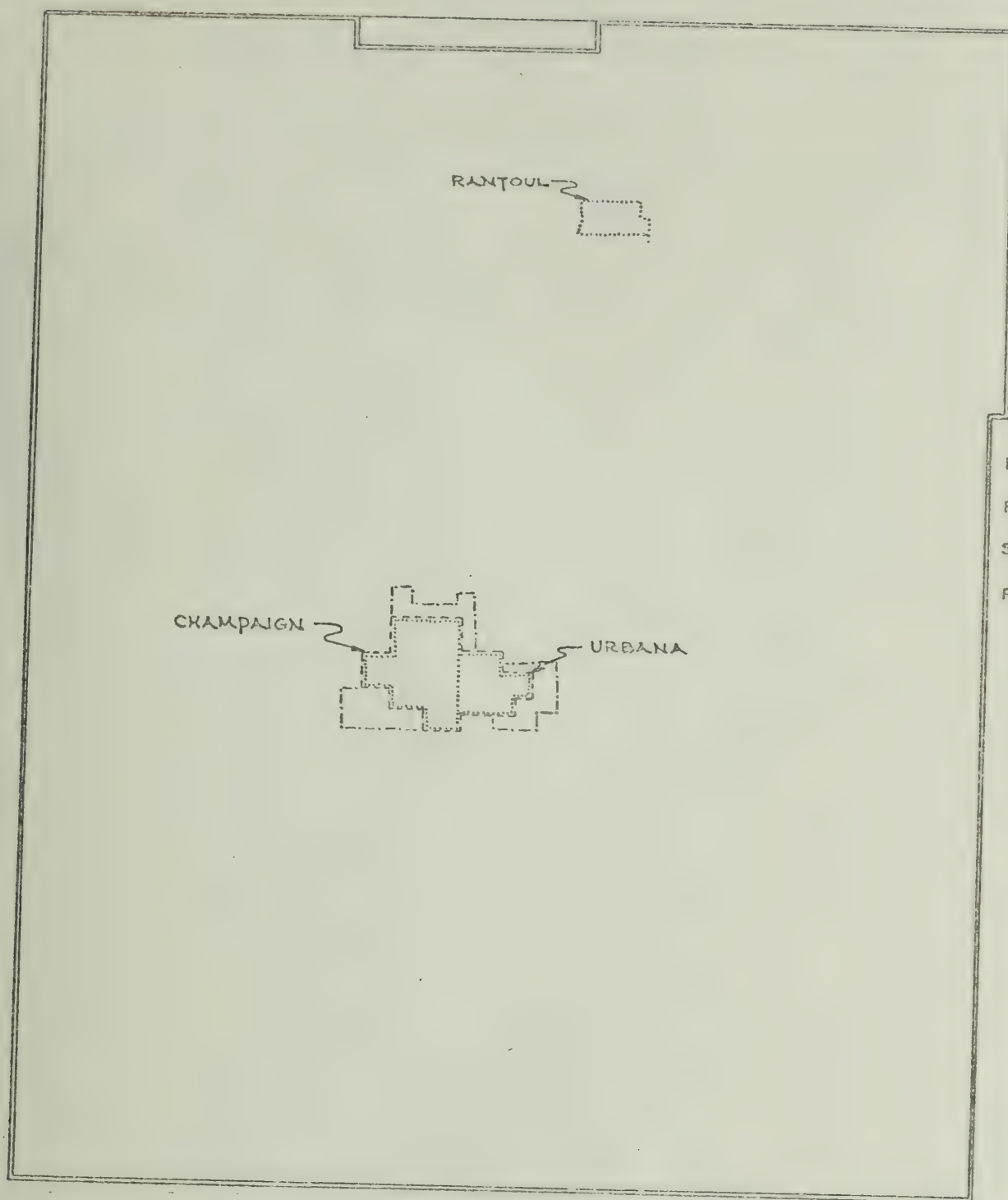
SCHOOL DISTRICTS





FIRE PROTECTION DISTRICTS





Forest Preserve District ---

Public Health District ---

Sanitary District ---

Park Districts

MISCELLANEOUS SPECIAL DISTRICTS

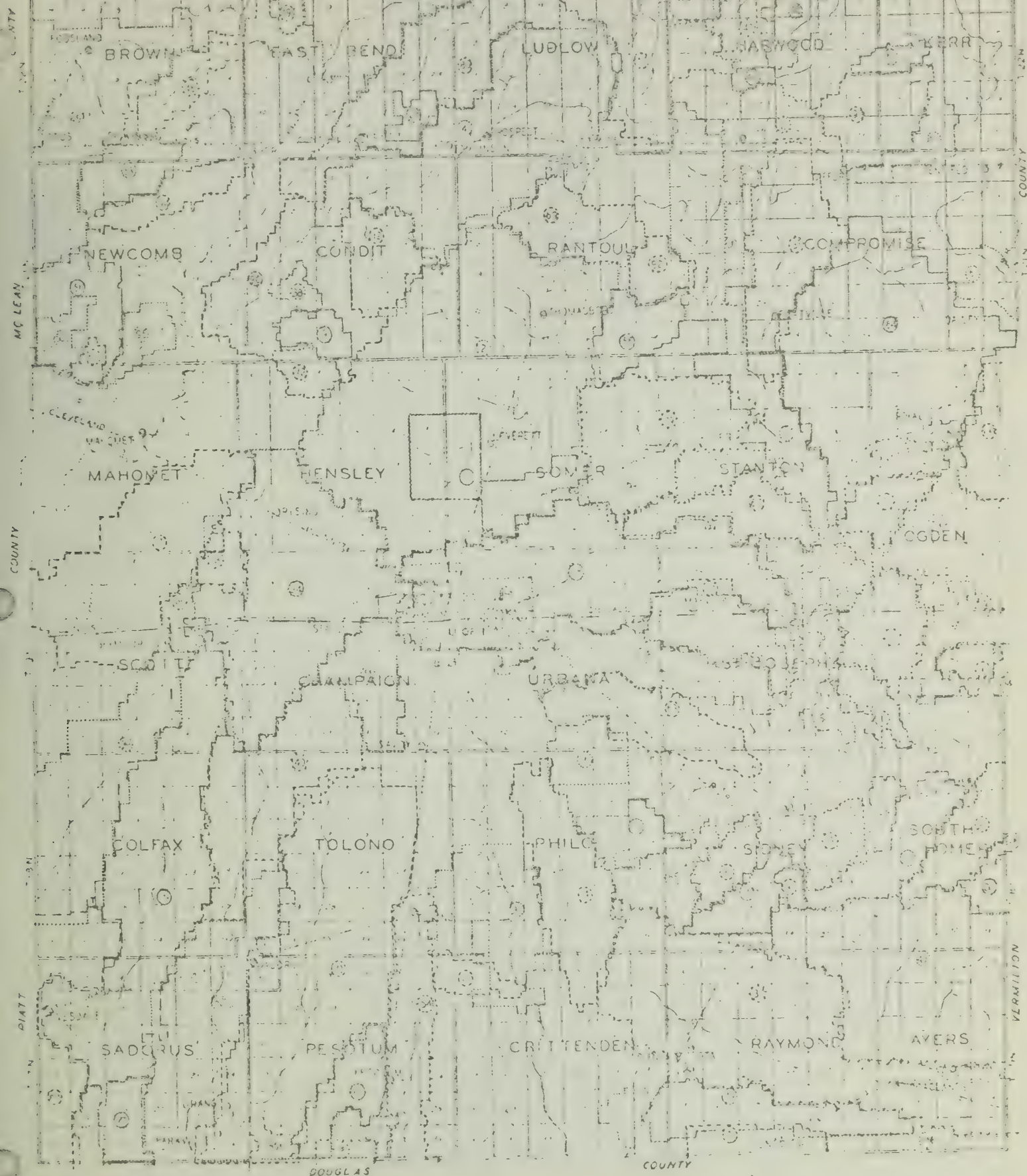
COMPILED BY
H. J. E. JENSEN
CHAMPAIGN, ILL.
1978 3RD PM

FORD

COUNTY

RIDE 190 PM

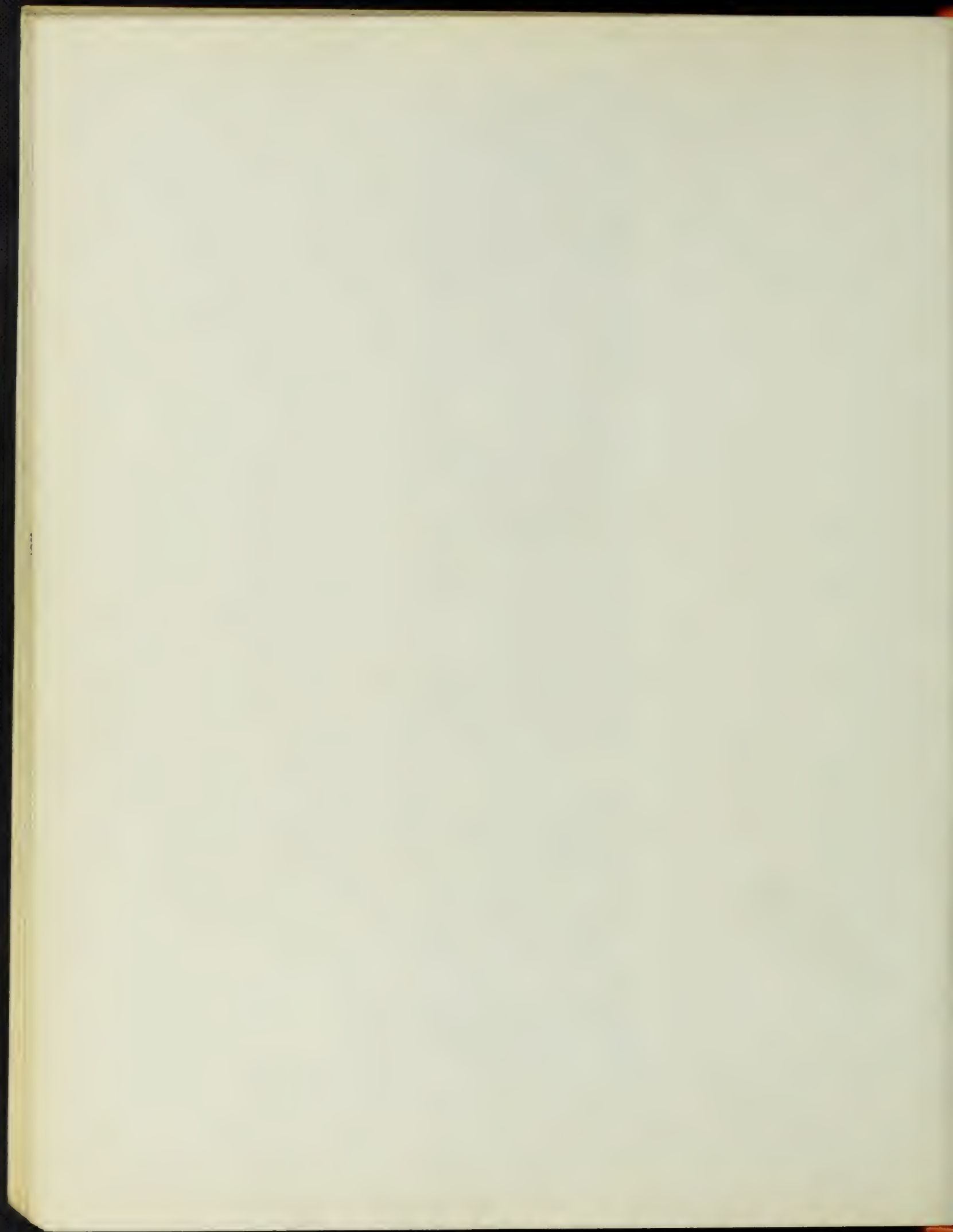
R. E. GAY 2ND ST



DRAINAGE DISTRICTS

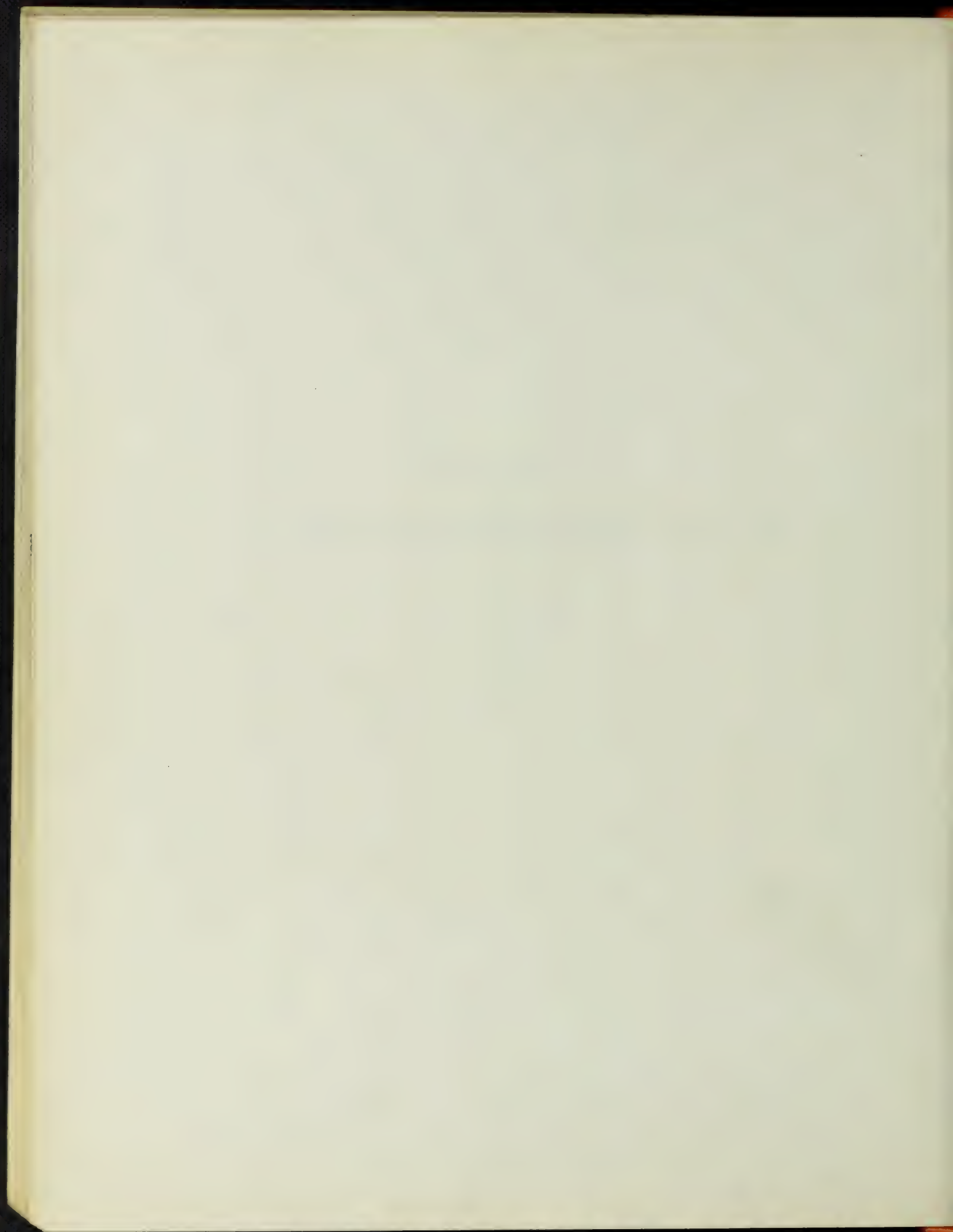
District Area No.

Note: Type of circle around each number denotes Jurisdiction District Boundary



APPENDIX C

FEDERAL, STATE, AND LOCAL PROGRAMS INCLUDED IN TABLE 2

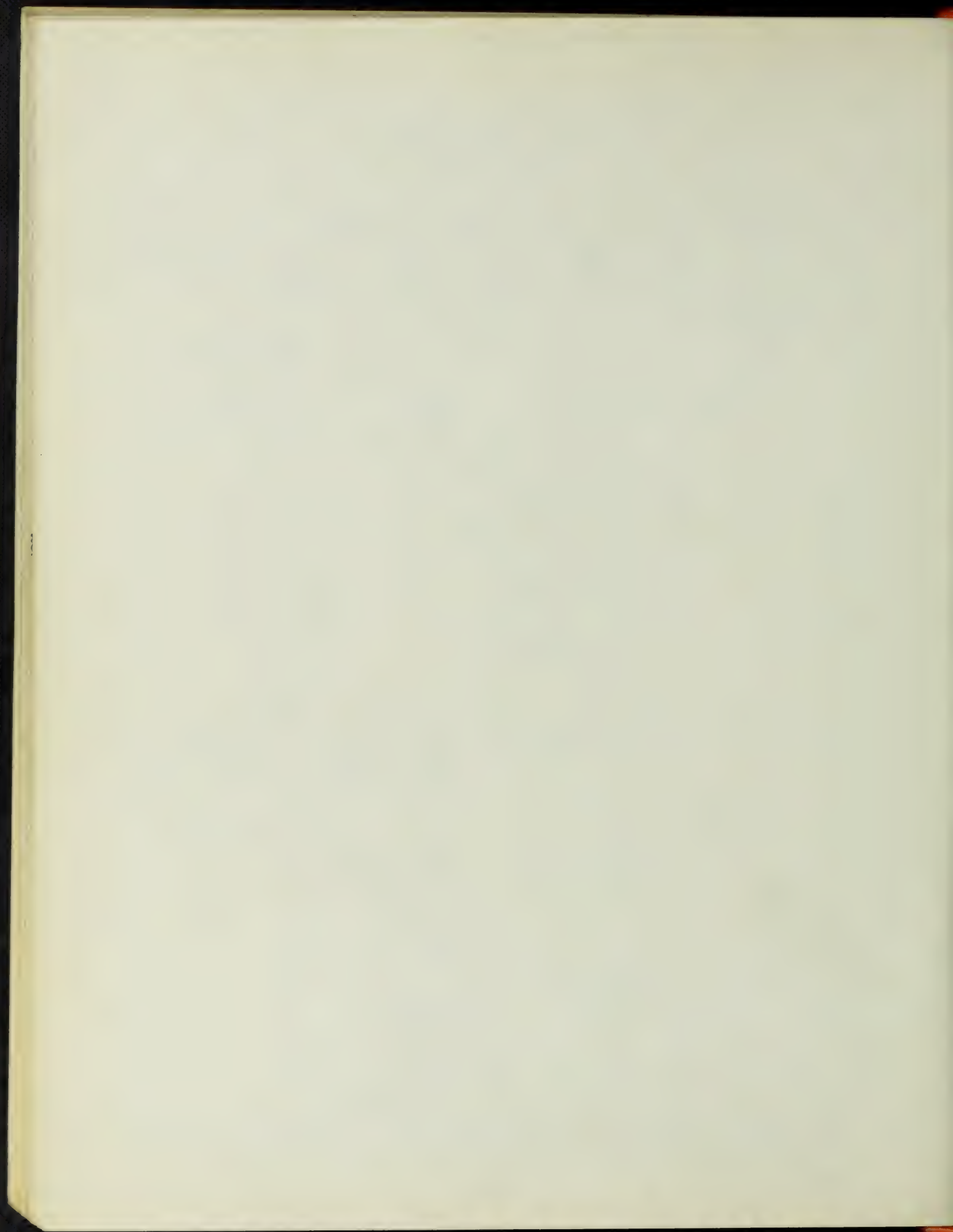


FEDERAL, STATE AND LOCAL PROGRAMS

INCLUDED IN TABLE 2.

FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
I. Human Resource Development.			
A. Housing			Champaign County Housing Authority
B. Education			
1. Elementary and Secondary	Consumer and Marketing Service Payments to States for School Lunch Payments to States for School Milk Special Food Service Program for Children (70) Office of Education Maintenance and Operation of Schools - Assistance in Federally Affected Areas Grants to States for Educationally Deprived Children Programs (69, 70) Not Specified	Superintendent of Public Instruction Common School Fund Other State Funds	County Superintendent of Schools Local School Districts
2. University	Various Agencies Grants and Contracts to University of Illinois	University of Illinois Appropriations, Grants, Contracts, Current Charges, Earnings of Auxiliary Enterprises, etc.	County Governments Contributions to University of Illinois Cooperative Extension Service
3. Junior College	Various Agencies Grants Interest on Investments Rental of Facilities Miscellaneous	Junior College Board Grants Rentals to Illinois Building Authority Board of Vocational Education and Rehabilitation Tuition	Junior College District 505 Parkland College
4. Other	Veterans Administration Education Benefits	State Scholarship Commission Scholarships Superintendent of Public Instruction Instructional Materials for Handicapped Youth (63, 69, 70) Special Training for Educators of Talented Youth	

(a) - Years in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1970.



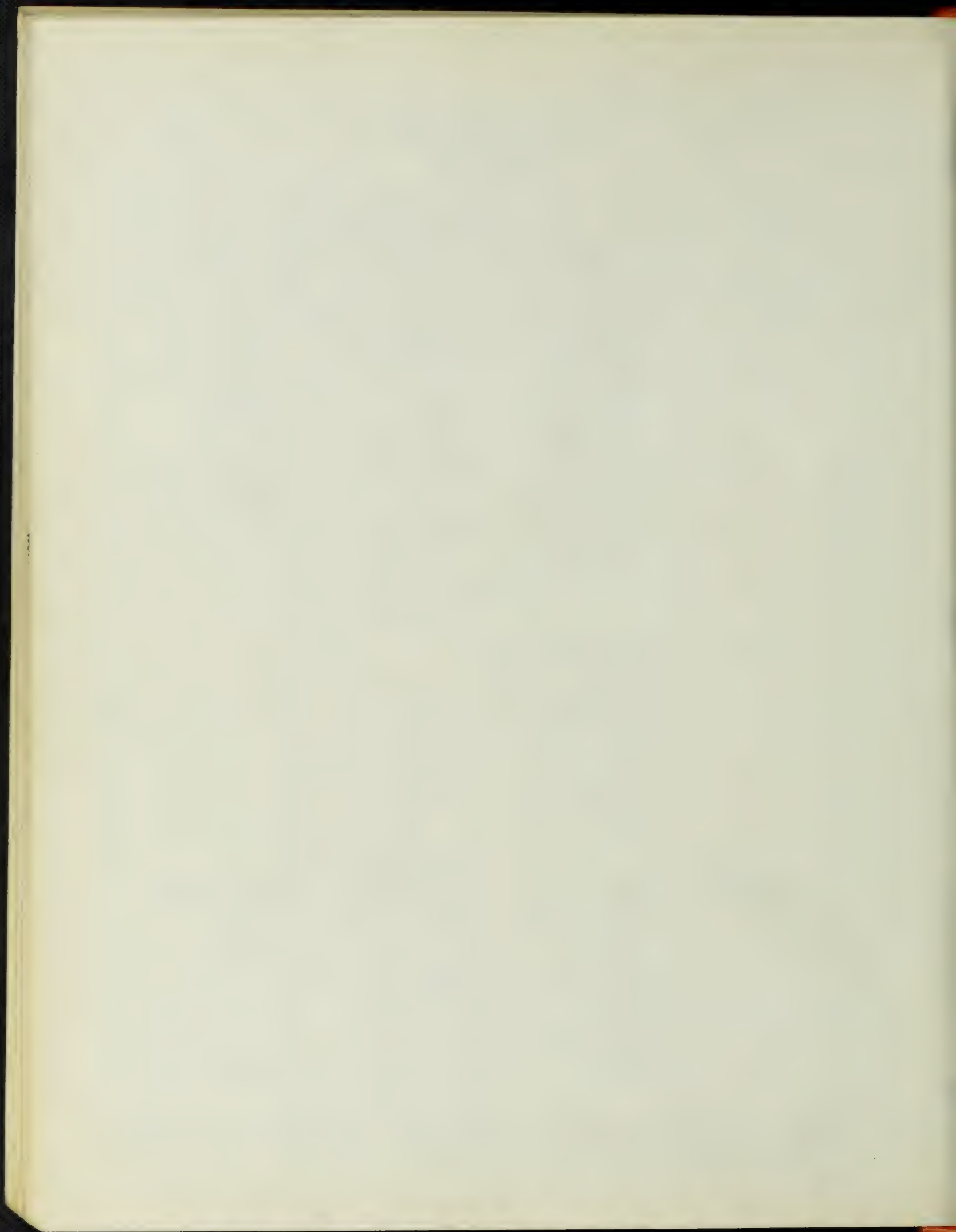
FEDERAL, STATE AND LOCAL PROGRAMS

INCLUDED IN TABLE 2.

(CONT.)

FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
C. Health	<i>Social and Rehabilitation Service</i>	<i>Department of Public Health</i>	<i>Champaign County</i>
	Vocational Rehabilitation Basic Support	<i>Board of Vocational Education and Rehabilitation</i>	Nursing Home
	Support of Child Services - Maternal, Crippled	Vocational Rehabilitation	Public Health Nurse
	Medical Assistance Grants and Medicaid	<i>Department of Mental Health</i>	Tuberculosis Sanitarium
	<i>Public Health Service</i>	Alder Zone Clinic	Veterinarian
	Regional Medical Programs - Project Grants (70)	Adolph Meyer Clinic	Rabies Control
	Neurological Services Project (67)	<i>University of Illinois - Division of Crippled Children</i>	<i>City of Champaign</i>
	Not Specified (67)	<i>Agricultural Industry Service</i>	Burnham City Hospital
		Salary of County Veterinarian	Champaign-Urbana Health District
		<i>Department of Public Aid</i>	
D. Economic Opportunity	<i>Manpower Administration</i>	Medical Assistance Grants	
	Manpower Development and Training		
	Institutional Training (68, 69, 70)		
	Work Incentive Program (69)		
	Administration of Placement Services		
	Working Funds - Labor Department Programs (67)		
E. Income Maintenance			
I. Retirement Benefits	<i>Social Security Administration</i>	<i>State Universities Retirement System</i>	Employer Contributions to Retirement Funds by:
	Old Age and Survivors Insurance (includes Medicare)	<i>State Employees' Retirement System</i>	a) County
	<i>Veterans Administration</i>	<i>Illinois Municipal Retirement Fund</i>	b) Municipalities
	<i>Railroad Retirement Board</i>	<i>Illinois Teachers' Retirement System</i>	c) Townships
	<i>Various Agencies</i>	<i>Junior College Board</i>	d) School District
	Contributions to University Retirement System		e) Forest and Park District
			f) Health District
			g) Sanitary District

(a) Numbers in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1970.



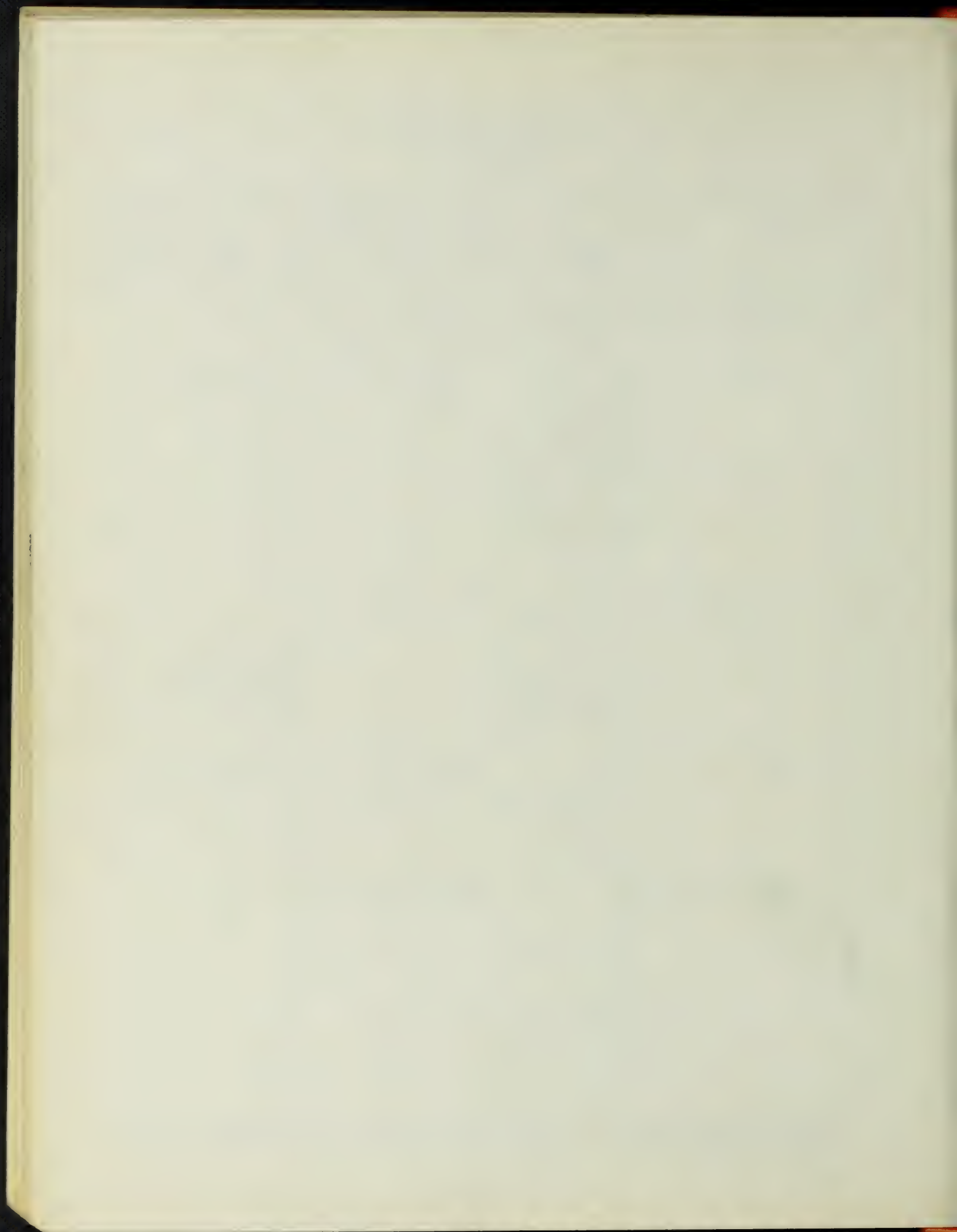
FEDERAL, STATE AND LOCAL PROGRAMS

INCLUDED IN TABLE 2.

(CONT.)

FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
2. Unemployment Compensation	<i>Manpower Administration</i> Unemployment Insurance	<i>Bureau of Employment Security</i> Unemployment Compensation	
3. Public Welfare	<i>Consumer and Marketing Service</i> Assistance Payments Assistance to Refugees Community Planning Service for Aging and Children Services for the Aging Technical Assistance (70) Training Services Grant - Aging Not Specified	<i>Department of Public Aid</i> Public Aid (exclusive of Medical)	<i>Townships</i> General Assistance
4. Other Income Maintenance	<i>Veterans Administration</i> Miscellaneous Veterans Benefits	<i>Veterans Commission</i> Veterans Programs	
F. Recreation	<i>Department of Interior</i> Assistance for Planning and Developing Parks and Outdoor Recreational Facilities (67, 68, 70)		<i>Various Municipalities</i> Recreation Facilities Forest Preserve District Park Districts
G. Cultural Activities	<i>General Services Administration</i> National Historic Publications Grant (68) <i>Office of Education</i> Library Construction and Services	<i>Secretary of State - State Library</i> Lincoln Trail Library	<i>Various Municipalities</i> Libraries
H. Community Development	<i>Office of Economic Opportunity</i> Head Start Community Action - Legal Services and Upward Bound Youth Corps Volunteers in Service to America (68, 69, 70) Children and Family Services	<i>Department of Children and Family Services</i>	

(a) Numbers in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1970.



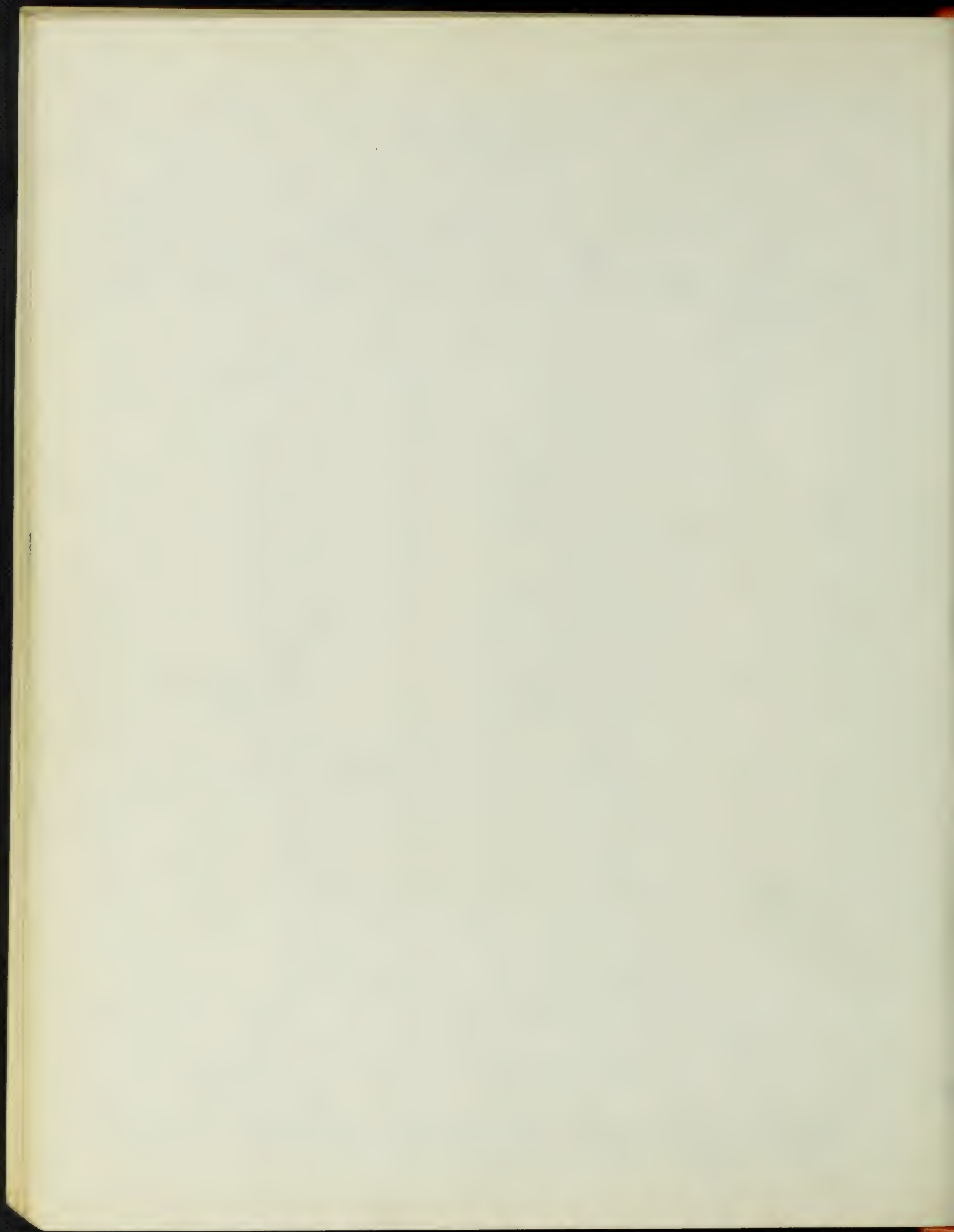
FEDERAL, STATE AND LOCAL PROGRAMS

INCLUDED IN TABLE 2.

(CONT.)

FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
II. Environmental Protection			
A. Natural Environment			
1. Agricultural Land	<p><i>Agricultural Research Service</i></p> <p>Plant and Animal Disease and Pest Control (68, 69, 70)</p> <p><i>Agricultural Stabilization and Conservation Service</i></p> <p>Conservation Programs</p> <p><i>Soil Conservation Service</i></p> <p>Resource Conservation (58, 69, 70)</p> <p>Soil Conservation Programs and Technical Assistance</p> <p>River Basin Survey (58, 69, 70)</p>		<i>Drainage Districts</i>
2. Other	<p><i>Federal Water Pollution Control Administration</i></p> <p>Water Resources, Supply and Pollution Control (69, 70)</p> <p><i>Forest Service</i></p> <p>Forest Protection and Utilization (69, 70)</p> <p><i>Geological Survey</i></p> <p>Topographic Surveys, Investigation and Research</p> <p><i>Bureau of Commercial Fisheries</i></p> <p>Aid for Commercial Fisheries (68)</p> <p><i>Environmental Science Services Administration</i></p> <p>Weather and Climate Forecasts (68, 69, 70)</p>	<p><i>Water Survey</i></p> <p><i>Natural History Survey</i></p> <p><i>Geological Survey</i></p>	<p><i>Various Municipalities</i></p> <p><i>Sewers</i></p> <p><i>Sanitary Districts</i></p>
B. Man-Made Physical Environment	<p><i>Renewal Assistance Administration</i></p> <p>Urban Renewal (68, 69, 70)</p>		<p><i>Various Municipalities</i></p> <p><i>Forestry</i></p> <p><i>Garbage Disposal</i></p> <p><i>Urban Renewal</i></p>

(a) Numbers in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1970.



FEDERAL, STATE AND LOCAL PROGRAMS

INCLUDED IN TABLE 2.

(CONT.)

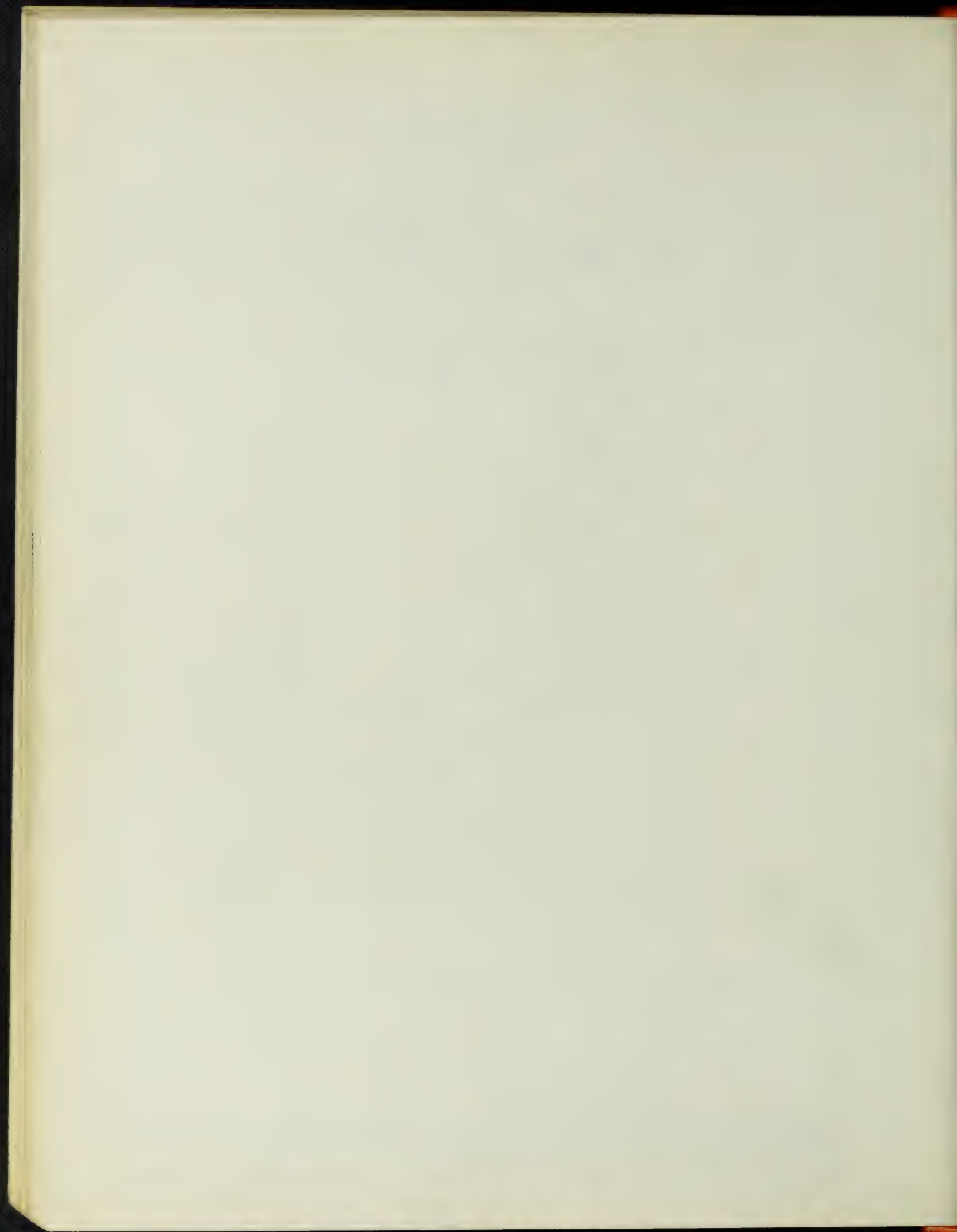
FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
III. Personal and Societal Security			
A. National Defense	<i>Department of the Air Force</i> Chanute Air Force Base Recruiting Office <i>Department of the Army</i> Recruiting Office Army Advisor Headquarters Reserve Training Center <i>Department of the Navy</i> Navy Recruiting Office Naval Reserve Training Facility Marine Corps Recruiting Office <i>Selective Service System</i>	<i>Military and Naval Department</i> National Guard Armories	
B. Law Enforcement	<i>Law Enforcement Assistance Administration</i> Grant for Law Enforcement (68, 69, 70)	State Police Supreme Court Circuit Court Judges' Salaries Attorney General Part of State's Attorney's Salary Youth Commission - Division of Correctional Services (b) Division of Local Government Affairs (c) Contribution to County Probation Office	Champaign County Circuit Clerk Circuit Court Jury Commission Public Defender Sheriff State's Attorney Coroner Youth Home Social Services and Probation Law Library Municipalities Police Departments
C. Fire Protection and Control		Division of Fire Protection (d)	Municipalities Fire Departments Fire Protection Districts

(3) Numbers in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1970.

(b) Programs became part of Department of Corrections formed in 1971.

(c) Since 1972, Department of Local Government Affairs.

(d) Since 1971, part of the Department of Law Enforcement



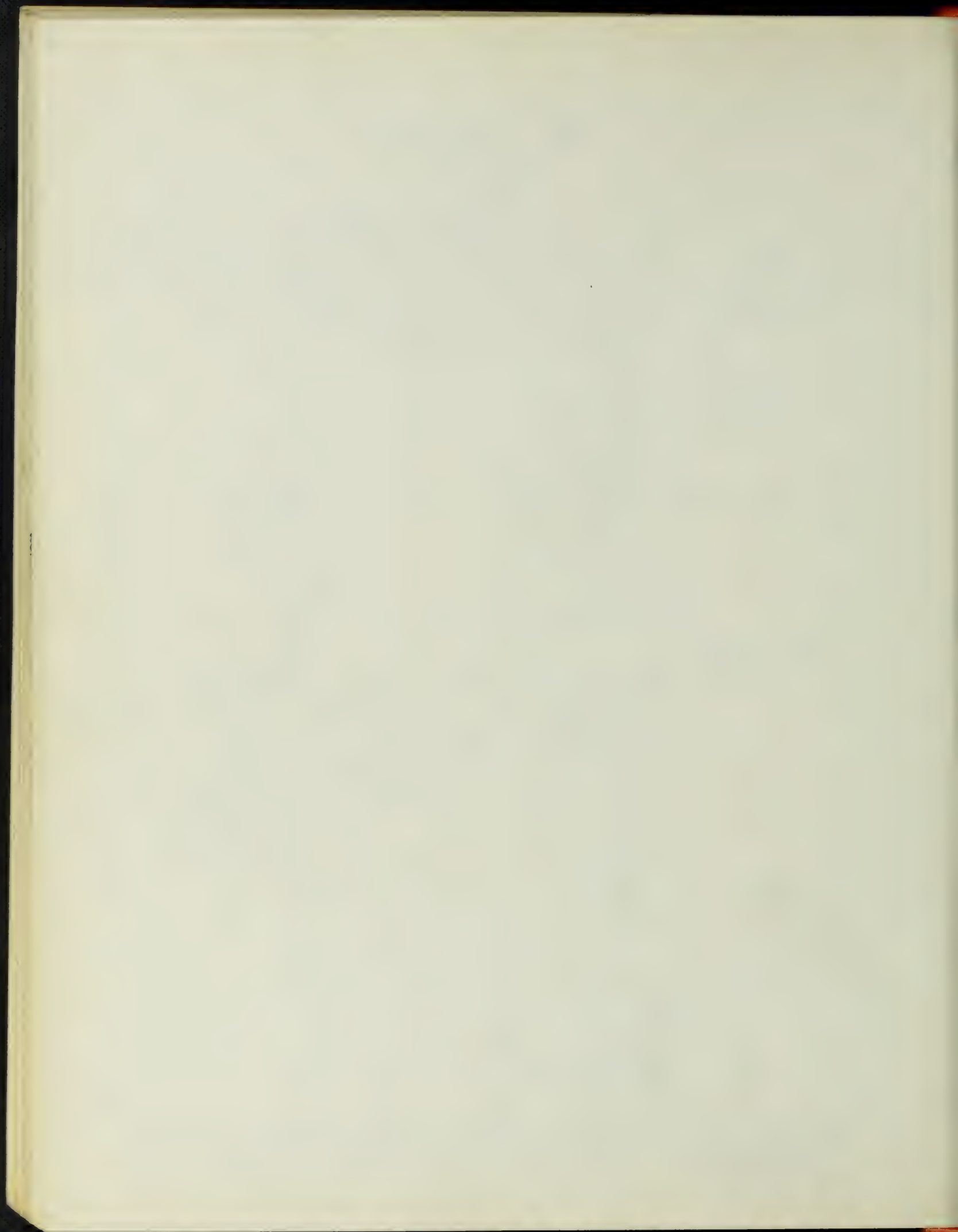
FEDERAL, STATE AND LOCAL PROGRAMS

INCLUDED IN TABLE 2.

(CONT.)

FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
D. Traffic Safety	<i>Federal Highway Administration</i> National Highway Safety Program	<i>Secretary of State Drivers License Division</i> Examinations	
IV. Economic Development			
A. Economic Regulation	<i>Consumer and Marketing Service</i> Consumer Protection, Marketing Regulation (67, 68)		
B. Economic Development	<i>Agricultural Stabilization and Conservation Service</i> Price Stabilization Payments <i>Federal Crop Insurance Corporation</i> Farmer Credit and Insurance		<i>Municipalities</i> Utilities
V. Movement of People, Goods, and Messages			
A. Transportation	<i>Federal Highway Administration</i> Highway Planning and Construction <i>Urban Mass Transportation Administration</i> Capital Assistance <i>Federal Aviation Administration</i> Operations Airport Facilities and Equipment <i>U. S. Coast Guard</i> Marine, Harbor and Shore Service (68, 69, 70)	<i>Division of Highways</i> Highway Construction and Maintenance <i>Motor Fuel Tax Administration</i> Motor Fuel Tax Expenditures - County, Municipal	<i>Champaign County</i> Highway Fund Bridge Fund <i>Municipalities</i> Streets and Bridges Street Lighting Parking Facilities <i>Township Road Districts</i>
B. Communications	<i>Post Office Department</i> Postal Fund <i>General Services Administration</i> Telecommunications Fund <i>U. S. Information Agency</i> <i>Bureau of Standards</i> Working Funds		

(a) Numbers in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1970.



FEDERAL, STATE AND LOCAL PROGRAMS

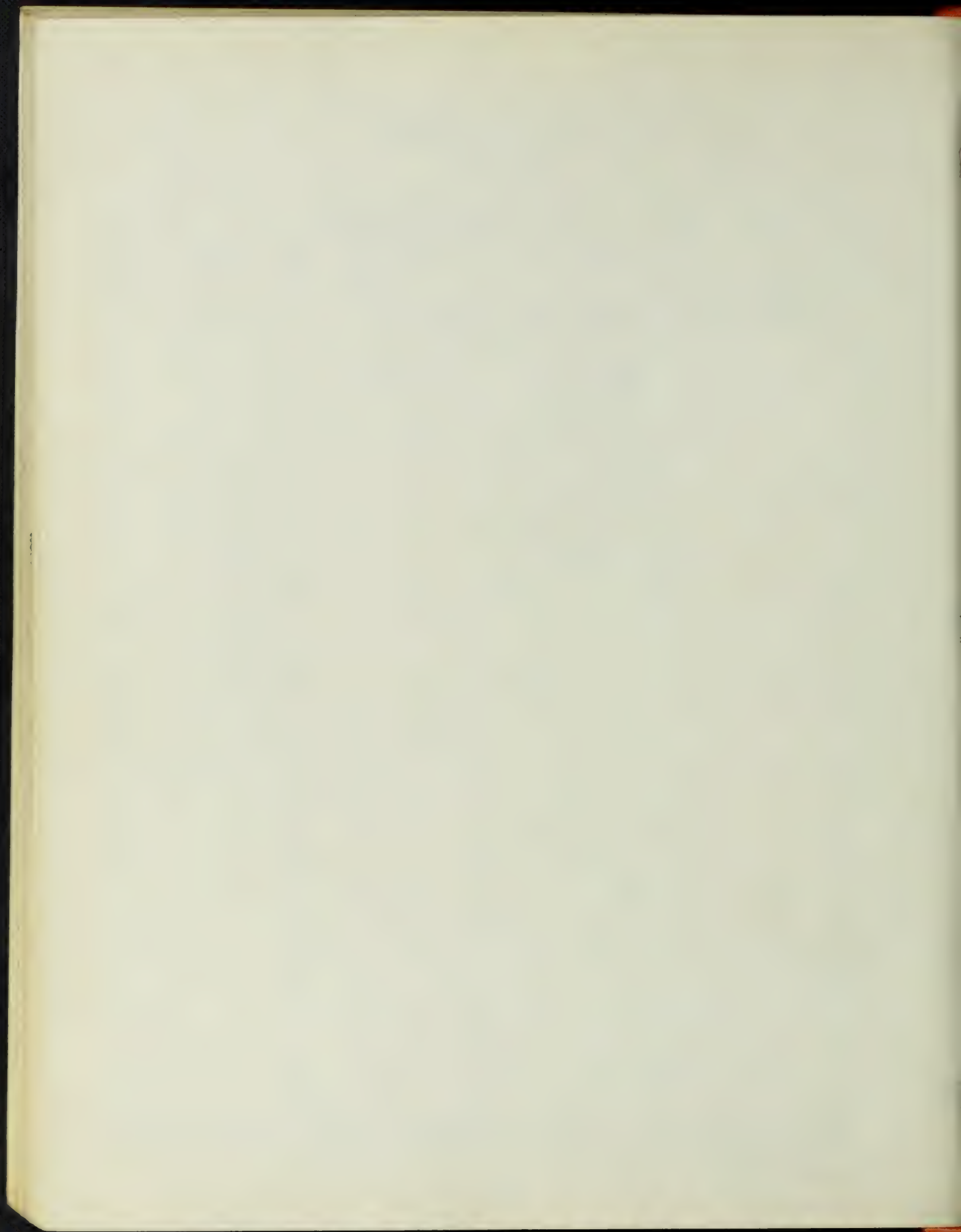
INCLUDED IN TABLE 2.

(CONT.)

FUNCTION	AGENCY AND PROGRAM (a)		
	FEDERAL	STATE	LOCAL
VI. Government Administration and Management	<i>Social Security Administration - Administration</i> <i>Treasury Department</i> Financial Administration (Includes Internal Revenue Compliance Activities) Interest on National Debt <i>General Services Administration</i> Supply Fund Building Repair Fund <i>Civil Service Commission</i> <i>Bureau of the Census</i>	<i>Department of General Services (70)</i> <i>Division of Local Government Affairs (c)</i> Salary of County Superintendent of Assessment <i>Secretary of State</i> Reimbursed Election Expenses	<i>Champaign County</i> Board of Supervisors Auditor Board of Review County Clerk Recorder of Deeds Supervisor of Assessments Treasurer Purchasing Division Central Services Regional Planning Commission Building and Grounds Farm General County Dog License Fund <i>Municipalities</i> Staff Agencies Debt Service <i>Townships</i> Administration

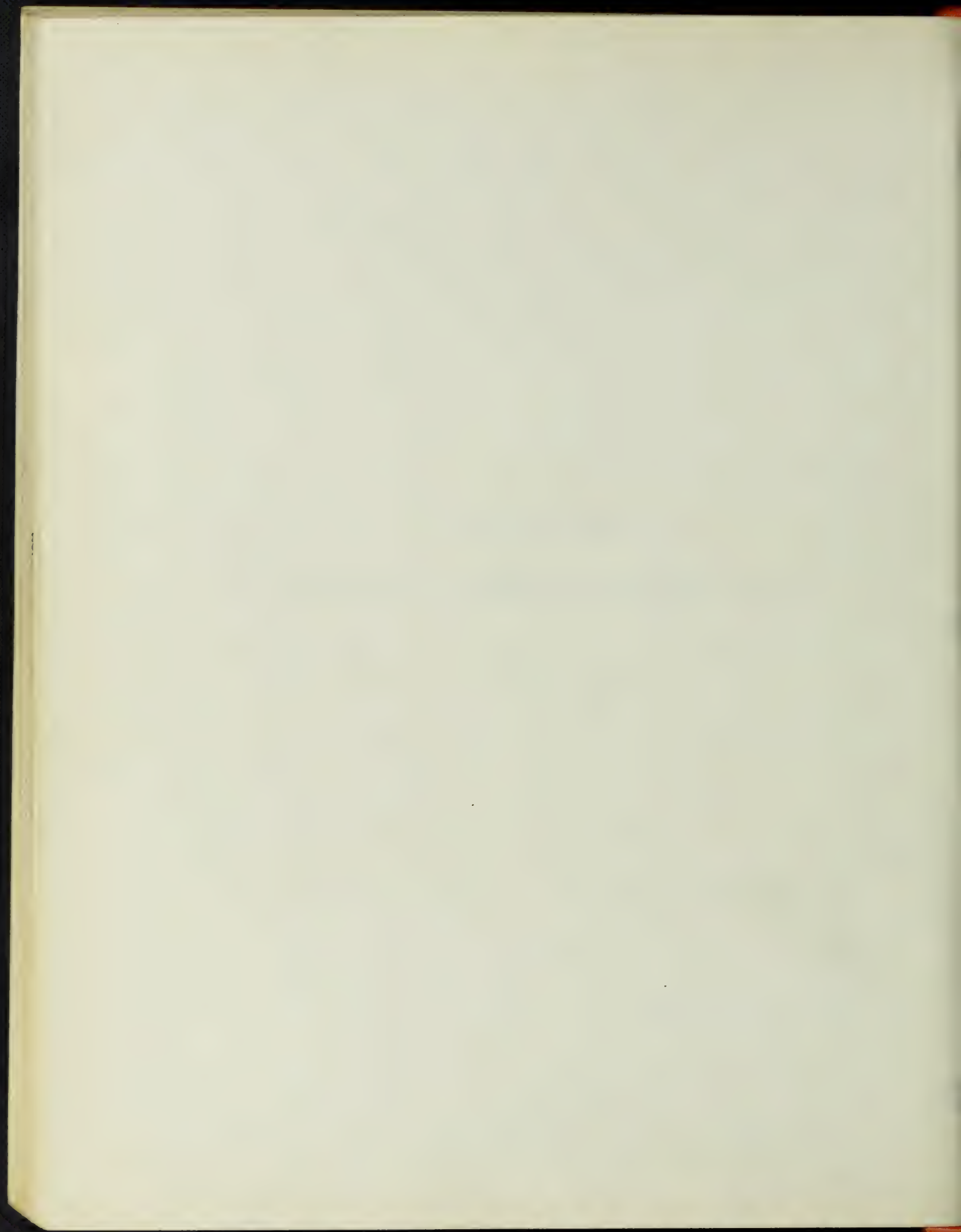
(a) Numbers in parenthesis indicate years programs were in effect for those programs not included in all four years from 1967 through 1972.

(c) Since 1972, Department of Local Government Affairs.



APPENDIX D

UNITED STATES BUREAU OF THE BUDGET, CIRCULAR NO. A-84



EXECUTIVE OFFICE OF THE PRESIDENT

BUREAU OF THE BUDGET

WASHINGTON, D.C. 20503

June 29, 1967

CIRCULAR NO. A-84

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Reporting of Federal outlays by geographic location

1. Purpose. The purpose of this Circular is to provide a basis for the collection of information on Federal outlays by geographic location in the United States. The procedures to be followed by the departments and establishments in the reporting of this information are set forth in this Circular.

2. Coverage. The provisions of this Circular apply to all executive departments and establishments except the municipal Government of the District of Columbia and those agencies or parts thereof for which publication of geographic data would compromise security or confidential requirements. Concurrence of the Bureau of the Budget is required for any such exceptions.

3. Definitions. For the purposes of this Circular the following definitions will apply:

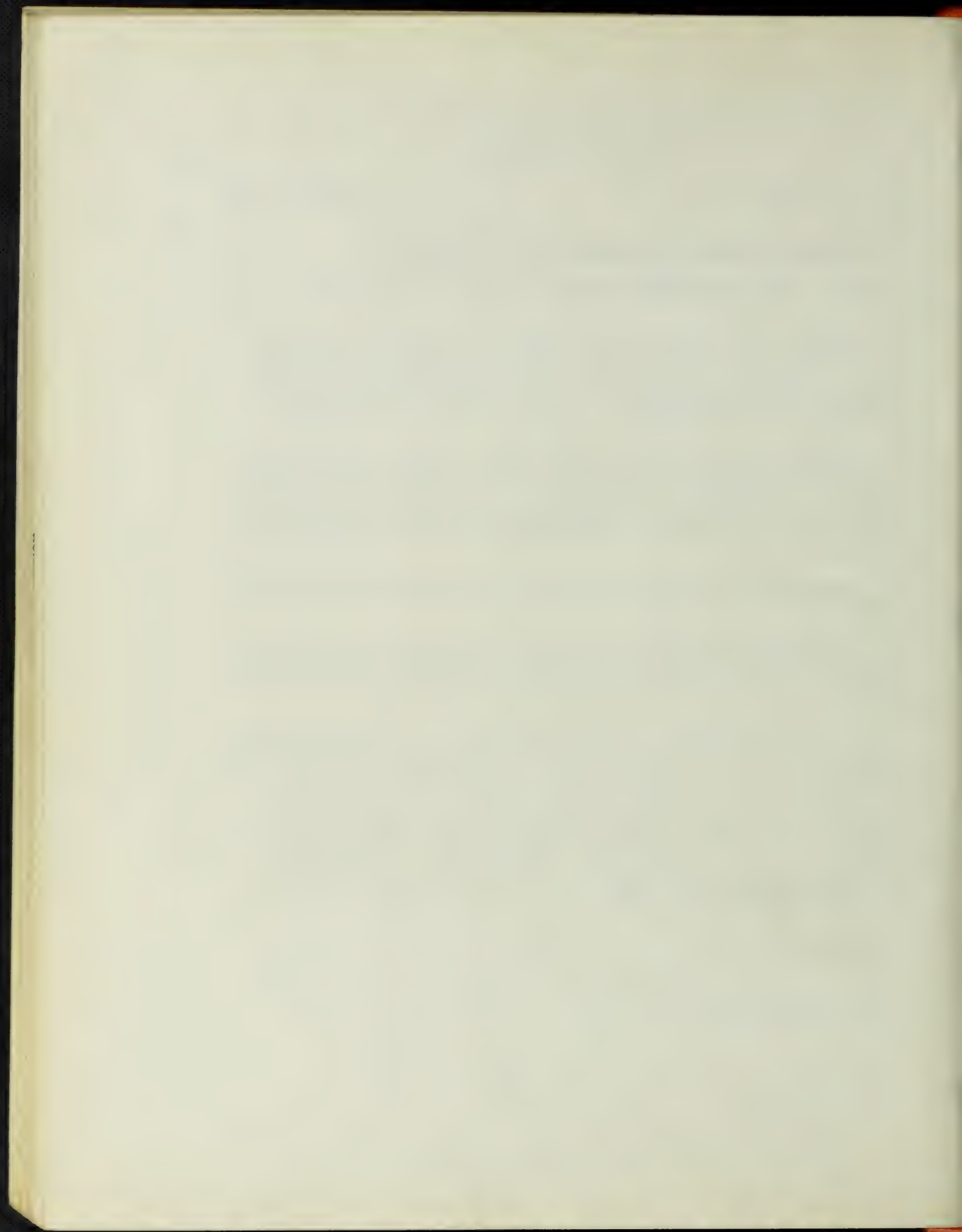
a. Federal outlays mean obligations of all Government-administered funds except deposit funds. Where desired, the data may be based upon costs provided there is reconciliation between total costs to the public and total obligations to the public.

b. Obligations mean the total obligations reportable under Circulars A-11 and A-34, except those which are payable to other Government-administered funds but counting those which are payable to deposit funds. Receipts, other than refunds, are not to be considered a reduction of obligations. Adjustments of obligations in expired accounts may be ignored. Adjustments of obligations in unexpired accounts should be treated in the same manner as for schedules under Circular A-11; they should be merged with current obligations except where there are recoveries which are sufficiently material that they should be reported separately under Circular A-11.

c. Costs are the same as those used in the agency's accounting system.

d. Geographic location means States, counties, and incorporated cities over 25,000.

(No. A-84)



e. United States includes the 50 States, the District of Columbia, and territories and possessions.

4. Reports required. Agencies will submit quarterly reports on a cumulative basis for each fiscal year. Reports will be submitted to the Office of Economic Opportunity not later than 60 days after the end of each quarter. Submission of reports may be by magnetic tape or punched cards. Hard copy will be acceptable only if other media are beyond the agency capability.

5. Basis of reporting. Information to be reported will be based on the following:

a. Geographic reporting of Federal outlays will be by appropriation or fund except where a more detailed breakdown to program level is specifically requested by the Office of Economic Opportunity.

b. The primary basis of reporting data by geographic location will be the location of the recipient who received or will receive the payment in liquidation of an obligation, except that other bases will be acceptable for certain transactions, such as geographic location of the duty stations where obligations are incurred, or where the work is performed.

c. In those cases where data on an actual basis are not available, statistical methods or best estimates may be used.

6. Reporting techniques. The following techniques will be used in reporting Federal outlays by geographic location:

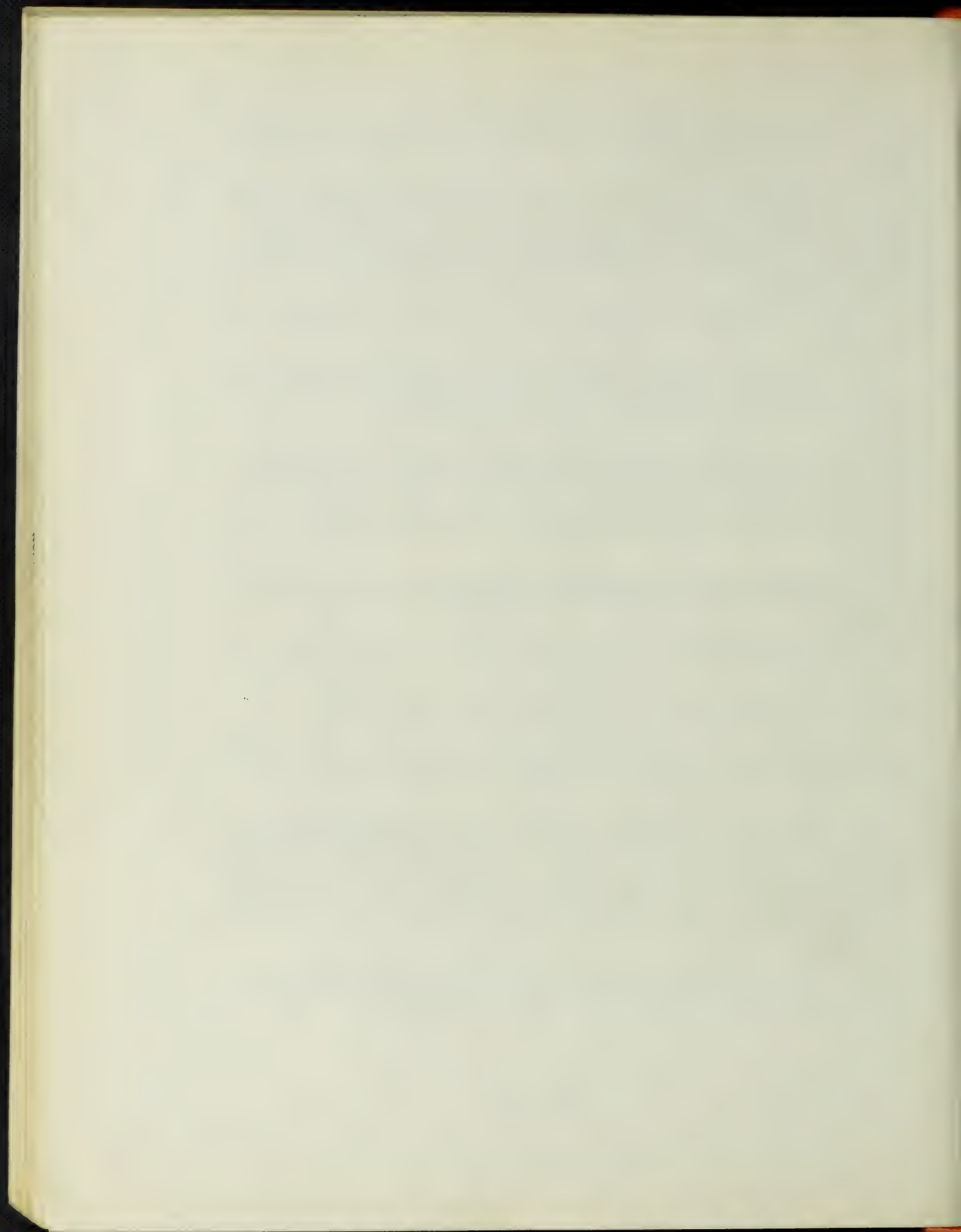
a. Gross earnings of employees and military personnel will be reported by the geographic location where the duty is performed.

b. Recurring obligations for payments such as social security, veterans' benefits, and military and civilian retirement will be reported by the geographic location of the recipients.

c. Purchases of materials, supplies, services, and minor equipment will normally be reported by the geographic location of the recipient of the payment. However, these transactions may be reported by the geographic location where the work is performed or to be performed. In the case of materials and supplies, services and minor equipment used for administrative purposes, the location of the duty station in which such obligations are incurred may be used as the geographic location.

d. Major equipment and large research and development contracts will normally be reported by the geographic location of the recipient of the payment but will be reported by the geographic location where the work is

(No. A-34)



performed or to be performed by the prime contractor when such information is available. If agencies have obligation or contract award data available by geographic location below the prime contractor, such information should be reported.

e. Construction of facilities will normally be reported by the geographic location of the recipient of the payment; however, if agencies can report obligations by the geographic location of the construction site, this will be acceptable.

f. Grants-in-aid to individuals and private institutions will be reported by the geographic location of the recipients.

g. Grants-in-aid to States and local units, including loans and advances, will be reported by the geographic location of the ultimate recipients. Where ultimate recipient information is not available from States, agencies should make arrangements with the States to obtain such data.

h. Medicare obligations will be reported by the geographic location of the patients.

i. Interest will be reported by the geographic location of the initial recipients.

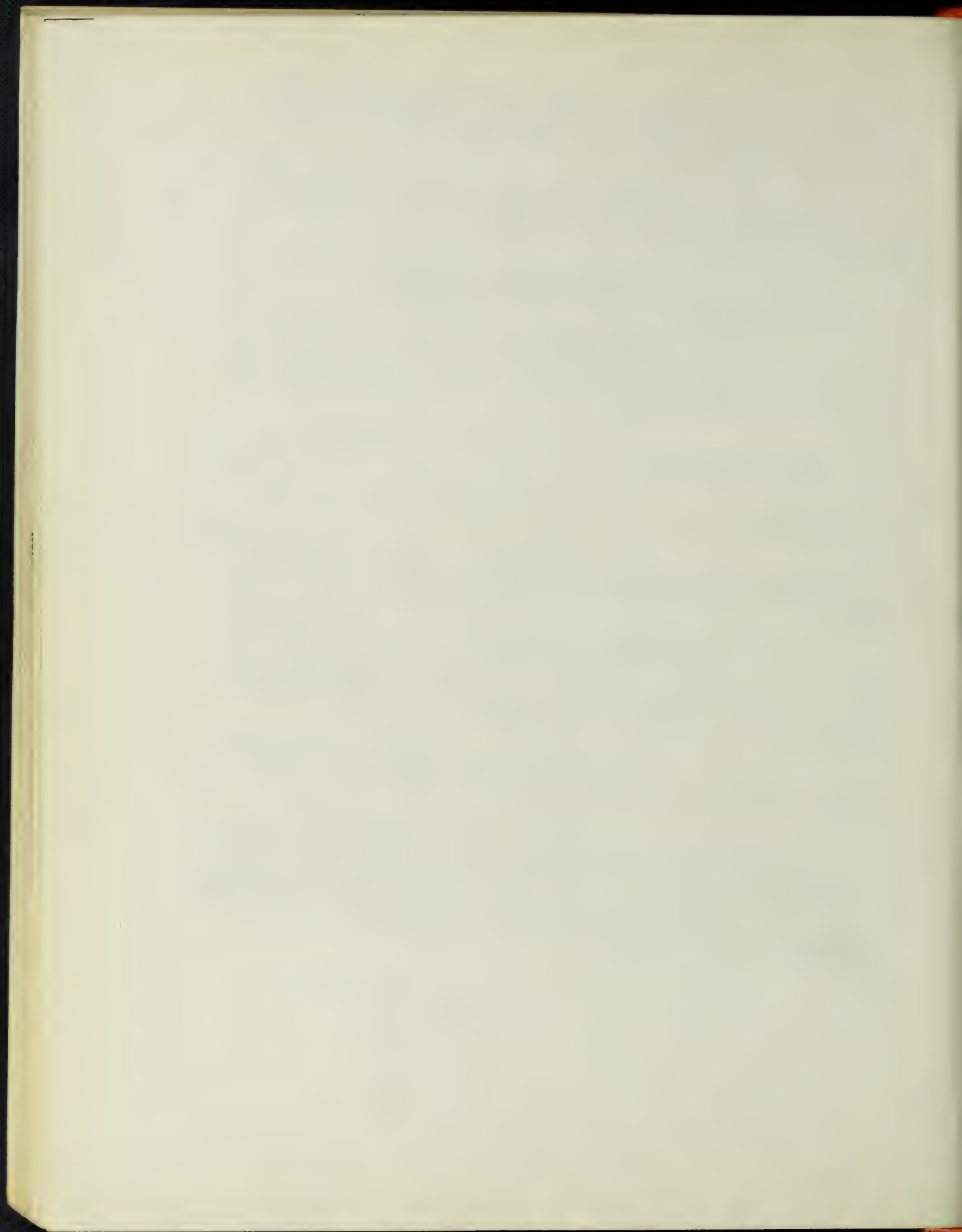
j. Loans (other than loans to States and local units), mortgages, and investments will be reported by the geographic location of the initial recipients, with further analysis by ultimate recipients when available.

k. Other miscellaneous transactions such as claims will be reported by the geographic location of the recipients of the payments when such transactions constitute a significant dollar volume of an agency's activities or where an individual transaction has a significant impact. Otherwise, these types of transactions may be reported by the geographic location where the obligation is incurred.

l. Obligations to recipients in foreign countries will not be reported by geographic location. However, the total of such transactions should be identified for reconciliation purposes.

7. Transactions within the Government. Agencies will exercise care to eliminate from the geographic classification of obligations those transactions which are not to the public, such as purchases from revolving funds, payments between the general fund and trust funds, reimbursements for services performed by other agencies or appropriations and interfund transactions. Obligations to deposit funds, however, are to be treated as obligations to the public.

(No. A-84)



8. Coding. A uniform coding system will not be required at this time. Agencies that have their own geographic coding systems will continue to use such systems, provided that they are responsive to the requirements of this Circular. Agencies that do not have a geographic coding system will use the General Services Administration "Geographical Location Codes." Agency codes will identify States, counties, and incorporated cities over 25,000.

9. Central compilation and reporting. In accordance with an understanding reached between the Treasury Department, the Bureau of the Budget, and the Office of Economic Opportunity, OEO will be responsible for central compilation and reporting of the data required by this Circular. Information to be reported will be incorporated under the established OEO Federal Information Exchange System in reports which are published by OEO on program activities of Federal agencies.

It will be the responsibility of OEO to provide for conversion of agency codes to a uniform code for central reporting and to develop the format of the central reports. Separate instructions will be issued by OEO with respect to the format in which the data will be submitted to OEO and to cover specific reporting requirements.

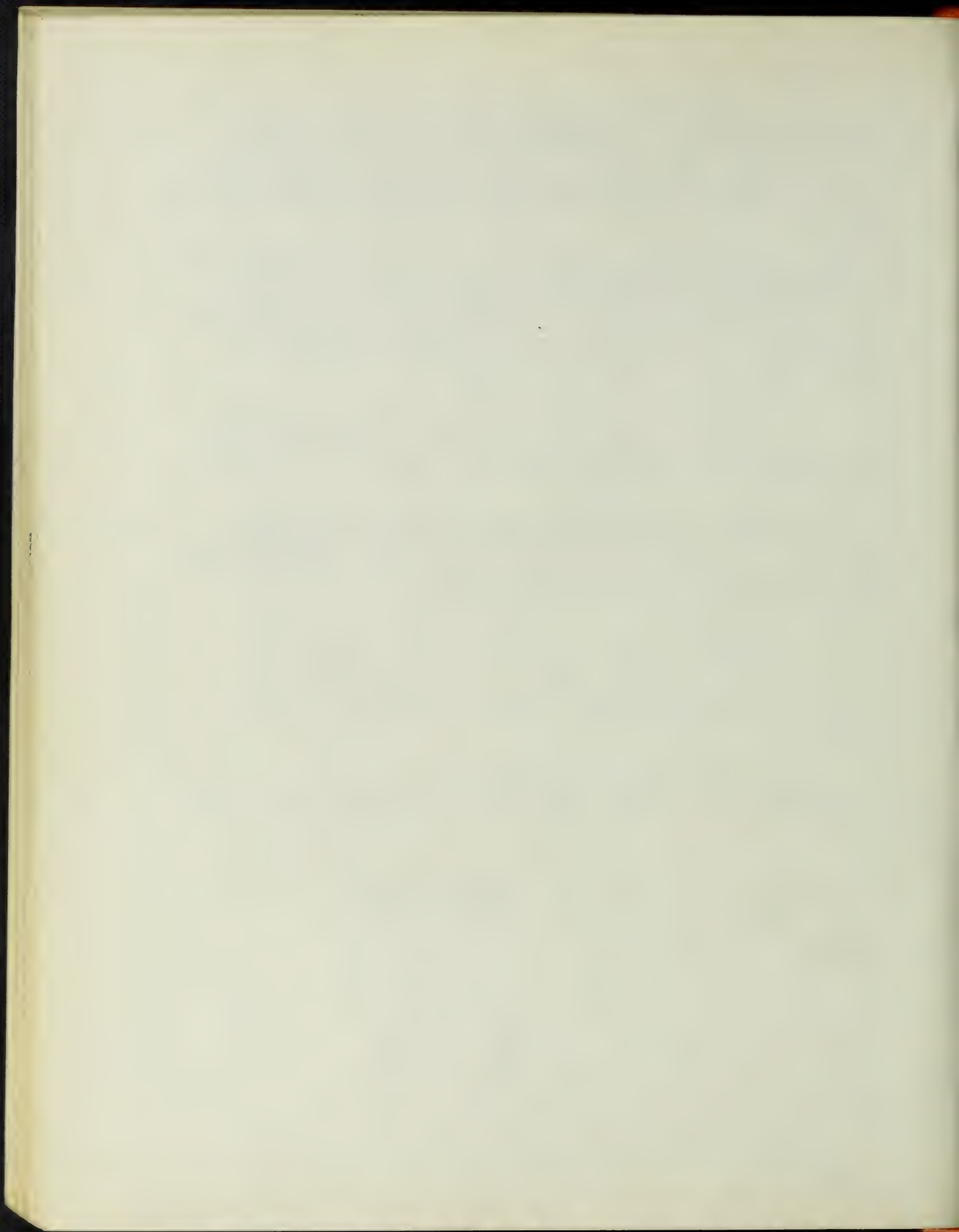
10. Reconciliation of geographic reports with agencies' fiscal reports. Agencies will reconcile the data included in the reports by geographic location with the obligation data in their regular fiscal reports for each appropriation and fund. Such reconciliation will be shown on agency reports and will require separate identification of:

- a. Transactions within the Government.
- b. Transactions involving recipients in foreign countries.
- c. Differences between costs, where this basis is used, and total obligations.
- d. Other necessary reconciling factors.

11. Effective date. The requirements of this Circular will be effective July 1, 1967.

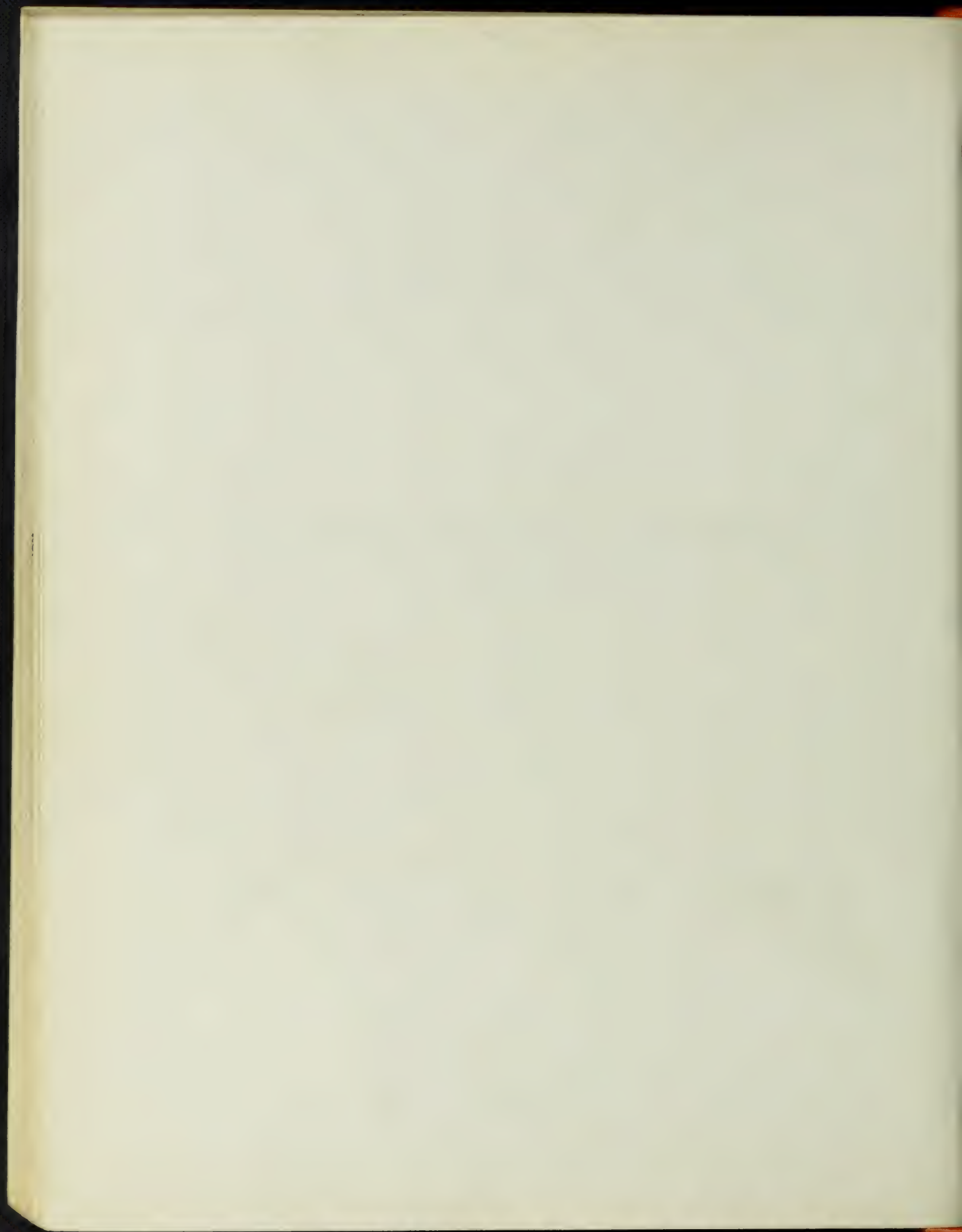
PHILLIP S. HUGHES
Acting Director

(No. A-84)



APPENDIX E

EXCERPTS FROM THE ILLINOIS STATUTES CONCERNING THE
AUDIT OF GOVERNMENT ACCOUNTS



CHAPTER 21 -- CITIES AND VILLAGES
Municipal Code 1963

DIVISION 8. AUDIT OF ACCOUNTS

8-8-1. Short title.] § 8-8-1. This Division 8 may be cited as The Illinois Municipal Auditing Law.

8-8-2. Definitions.] § 8-8-2. The following terms shall, unless the context otherwise indicates, have the following meanings:

(1) "Municipality" or "municipalities" means all cities, villages and incorporated towns having a population of less than 500,000 as determined by the last preceding Federal census.

(2) "Corporate authorities" means a city council, village board of trustees, library board, police and firemen's pension board, or any other body or officers having authority to levy taxes, make appropriations, or approve claims for any municipality.

(3) "Auditor" means the Auditor of Public Accounts.

(4) "Accountant" or "accountants" means all persons licensed to practice public accounting under the laws of this State.

(5) "Audit report" means the written report of the accountant or accountants and all appended statements and schedules relating thereto, presenting or recording the findings of an examination or audit of the financial transactions, affairs, or condition of a municipality.

(6) "Annual report" means the statement filed, in lieu of an audit report, by the municipalities of less than 500 population, which do not own or operate public utilities and do not have bonded debt.

(7) "Supplemental report" means the annual statement filed, in addition to any audit report provided for herein, by all municipalities, except municipalities of less than 500 population which do not own or operate public utilities and do not have bonded debt.

Amended by P.A. 77-1295, § 1, eff. Aug. 24, 1971.

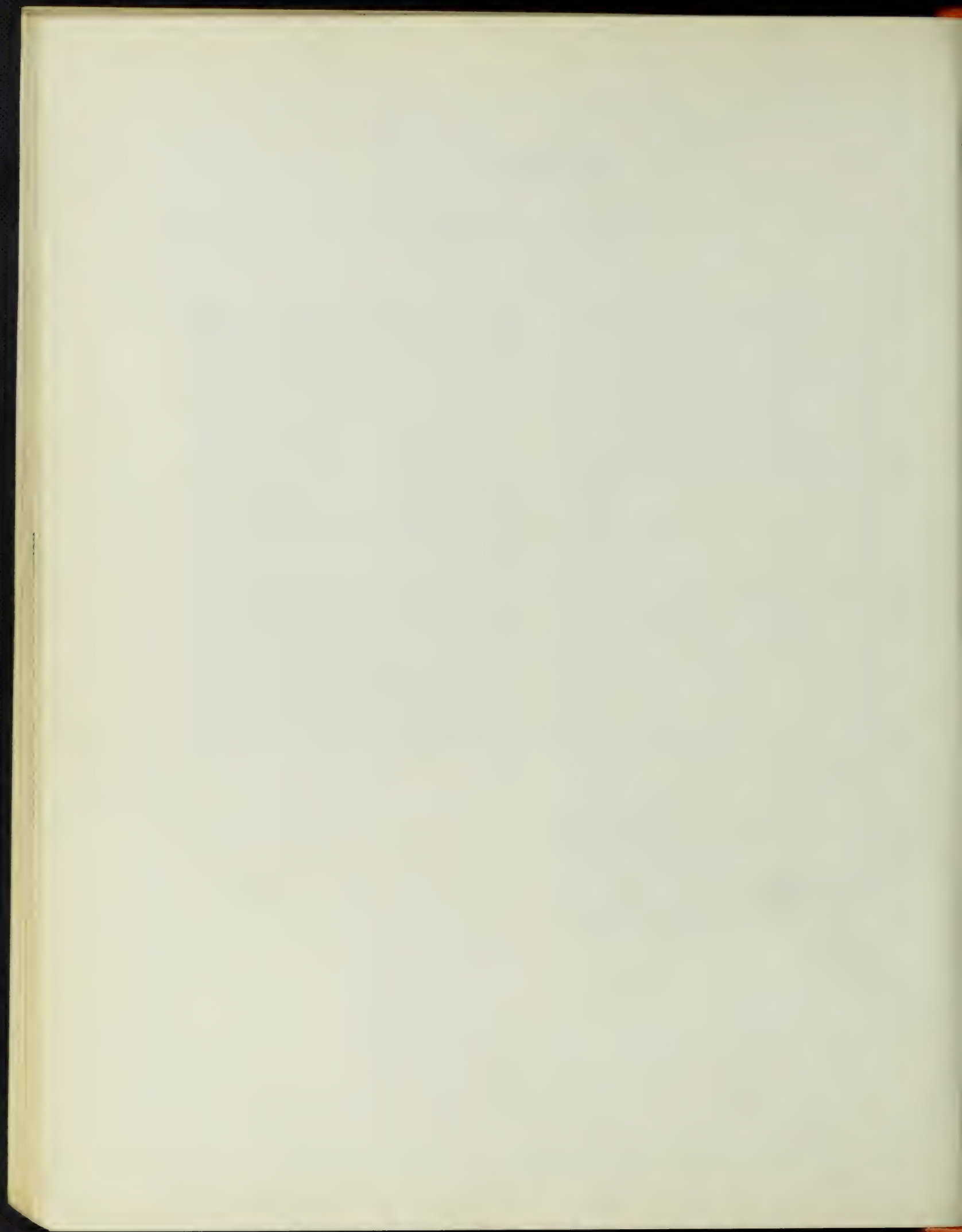
8-8-3. Annual audits and reports.] § 8-8-3. The corporate authorities of each municipality coming under the provisions of this Division 8 shall cause an audit of the funds and accounts of the municipality to be made by an accountant or accountants employed by such municipality or by an accountant or accountants retained by the Auditor, as hereinafter provided.

The accounts and funds of each municipality having a population of 300 or more or having a

bonded debt or owning or operating any type of public utility shall be audited annually. The audit herein required shall include all of the accounts and funds of the municipality. Such audit shall be begun as soon as possible after the close of the fiscal year, and shall be completed and the report submitted within 6 months after the close of such fiscal year, unless an extension of time shall be granted by the Auditor in writing. The accountant or accountants making the audit shall submit not less than 2 copies of the audit report to the corporate authorities of the municipality being audited. Municipalities not operating utilities may cause audits of the accounts of municipalities to be made more often than herein provided, by an accountant or accountants. The audit report of such audit when filed with the Auditor together with an audit report covering the remainder of the period for which an audit is required to be filed hereunder shall satisfy the requirements of this section.

Municipalities of less than 300 population which do not own or operate public utilities and do not have bonded debt, shall file annually with the Auditor a financial report containing information required by the Auditor. Such annual financial report shall be on forms devised by the Auditor in such manner as to not require professional accounting services for its preparation.

In addition to any audit report required, all municipalities, except municipalities of less than 300 population which do not own or operate public utilities and do not have bonded debt, shall file annually with the Auditor a supplemental report on forms devised and approved by the Auditor. As amended by act approved Aug. 10, 1965. L.1965, p. 2858.



24 § 3-11-23

Mun. Code § 3-11-22

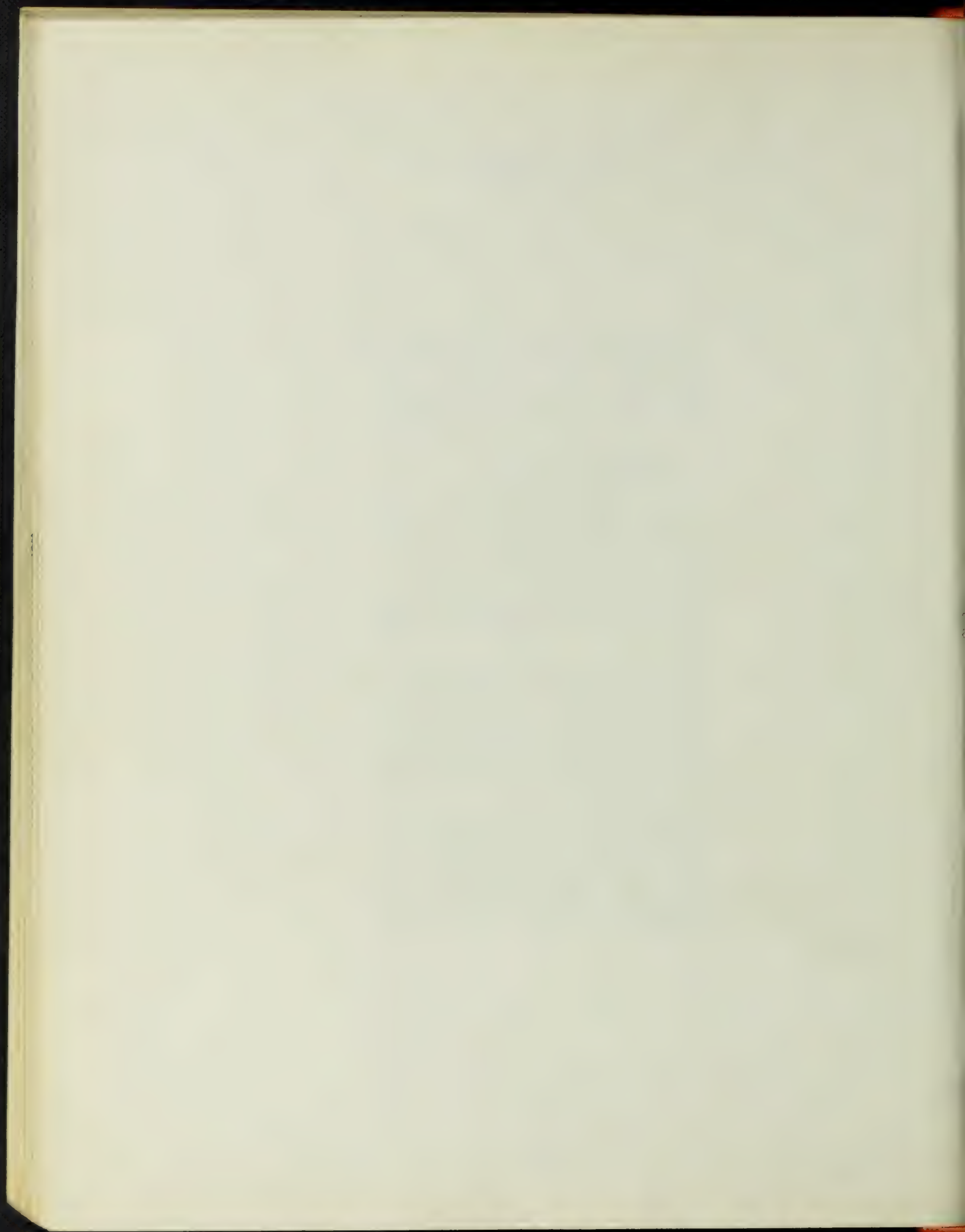
3-11-24. Powers and duties.] § 3-11-24. The comptroller, if one is elected or appointed in a municipality, and if not, then the municipal clerk, shall exercise a general supervision over all the officers of the municipality charged in any manner with the receipt, collection, or disbursement of the municipal revenue, or with the collection and return of the municipal revenue, or with the collection and return of the municipal revenue into the treasury.

He shall have custody and control of all municipal documents, books and papers which the corporate authorities may designate.

On or before May 15 of each year, and before the annual appropriation ordinance is prepared by the corporate authorities, he shall submit to the corporate authorities a report of his estimate, as nearly as may be, of the money necessary to defray the expenses of the municipality during the current fiscal year. For the purpose of making this report, he is authorized to require all officers to submit statements of the condition and expenses of their respective offices or departments, with any proposed municipal improvements and the probable expense thereof, all unperformed contracts, and the amount of all unexpended appropriations of the preceding year.

In this report, he shall (1) classify the different objects and purposes of expenditure, giving, as nearly as may be, the amount required for each; (2) show the aggregate income of the preceding fiscal year, from all sources; (3) show the amount of liabilities upon which interest is to be paid; (4) show the bonds and debts payable during the year, when due and payable; and (5) give such other information to the corporate authorities as he deems necessary, so that the corporate authorities may fully understand the demands upon the municipality for the current fiscal year.

In municipalities of 500,000 or more inhabitants, the preparation of the report herein required, and the form and substance thereof, including the classification of the different objects and purposes of expenditures shall be performed by the budget director of the municipality. In such municipalities the comptroller shall prepare an annual post-audit of all funds for the preceding year which shall be known as the "comptroller's report", a copy of which shall be sent by him to the Auditor of Public Accounts.



CHAPTER 34 — COUNTIES

2. "accountant" or "accountants" means and includes all persons authorized to practice public accounting under the laws of this State;

3. "funds and accounts" means all funds of a county derived from property taxes and all funds and accounts derived from sources other than property taxes, including the receipts and expenditures of the fee earnings of each county fee officer;

4. "audit report" means the written report of the accountant or accountants and all appended statements and schedules relating thereto, presenting or recording the findings of an examination or audit of the financial transactions, affairs and condition of a county;

5. "population" means the number of persons residing in a county according to the last preceding federal decennial census.

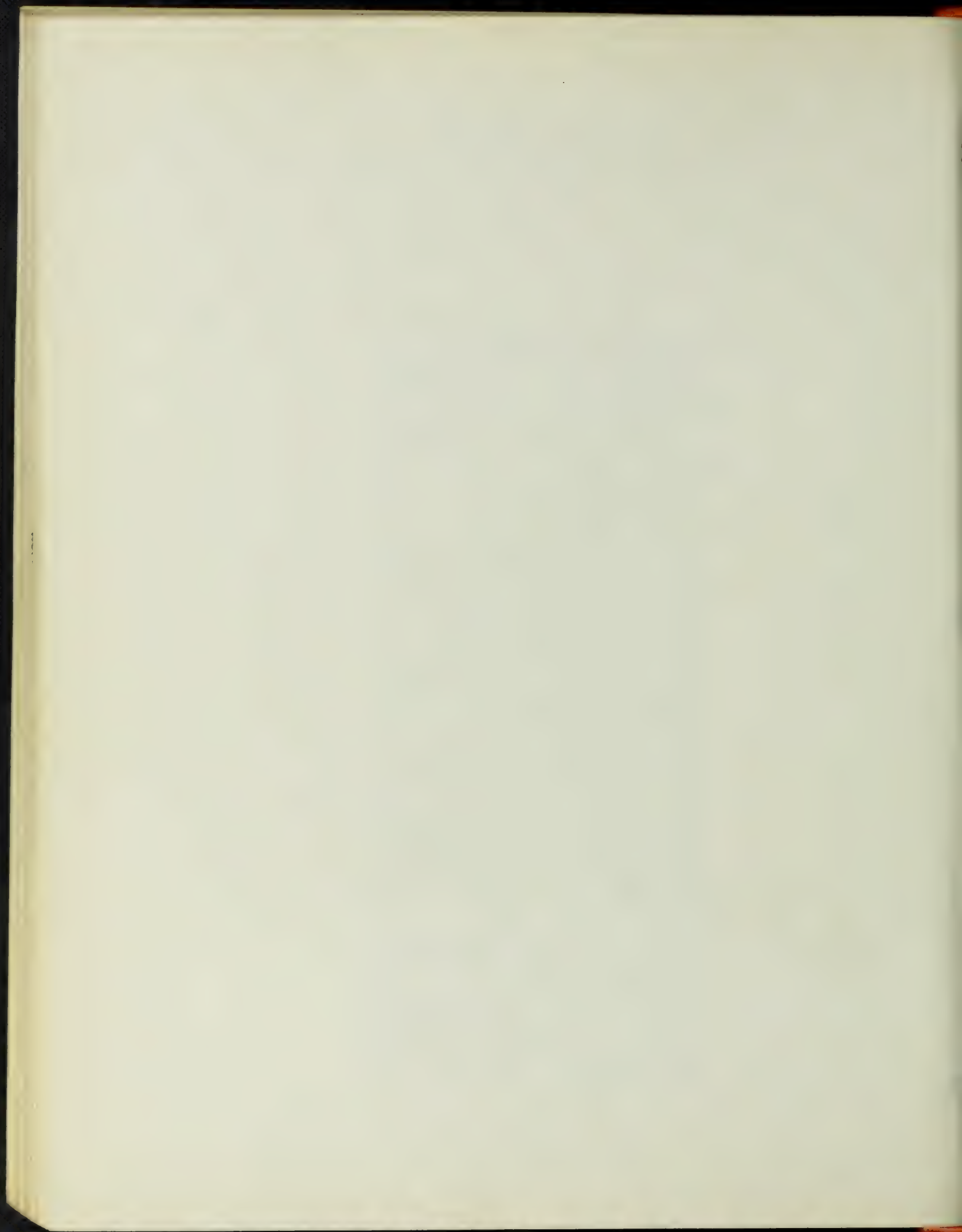
§ 3. Annual audits and reports.] In counties having a population of over 10,000 but less than 500,000, the county board of each county shall cause an audit of all of the funds and accounts of the county to be made annually by an accountant or accountants chosen by the county board.

Such audit shall commence as soon as possible after the close of each fiscal year and shall be completed within 6 months after the close of such fiscal year, unless an extension of time is granted by the county board in writing. Such extension of time shall not exceed 60 days. When the accountant or accountants have completed the audit a full report thereof shall be made and not less than 2 copies of each audit report shall be submitted to the county board. Each audit report shall be signed by the accountant making the audit.

Within 60 days of receipt of an audit report, each county board shall file one copy of each audit report with the Auditor and any comment or explanation that the county board may desire to make concerning such audit report may be attached thereto. One copy of each such audit report shall be filed within the county clerk of the county so audited, and one copy shall be filed with the Commission created by "An act to create a Commission to survey and study the problems pertaining to counties in the State, to define its powers and duties and to make an appropriation therefor", approved July 6, 1957.¹

¹ Section 1201 et seq. of this chapter.

§ 4. The audit report—Contents.] The audit report shall contain statements that are in conformity with generally accepted public accounting principles and shall set forth, insofar as possible, the financial position and the results of financial operations for each fund, account and office of the county government. The audit report shall also include the professional opinion of the accountant or accountants with respect to the financial status and operations or, if an opinion cannot be expressed, a declaration that such accountant is unable to express such opinion and an explanation of the reasons he cannot do so.



CHAPTER 85 -- LOCAL GOVERNMENT

STATEMENTS OF RECEIPTS AND EXPENDITURES

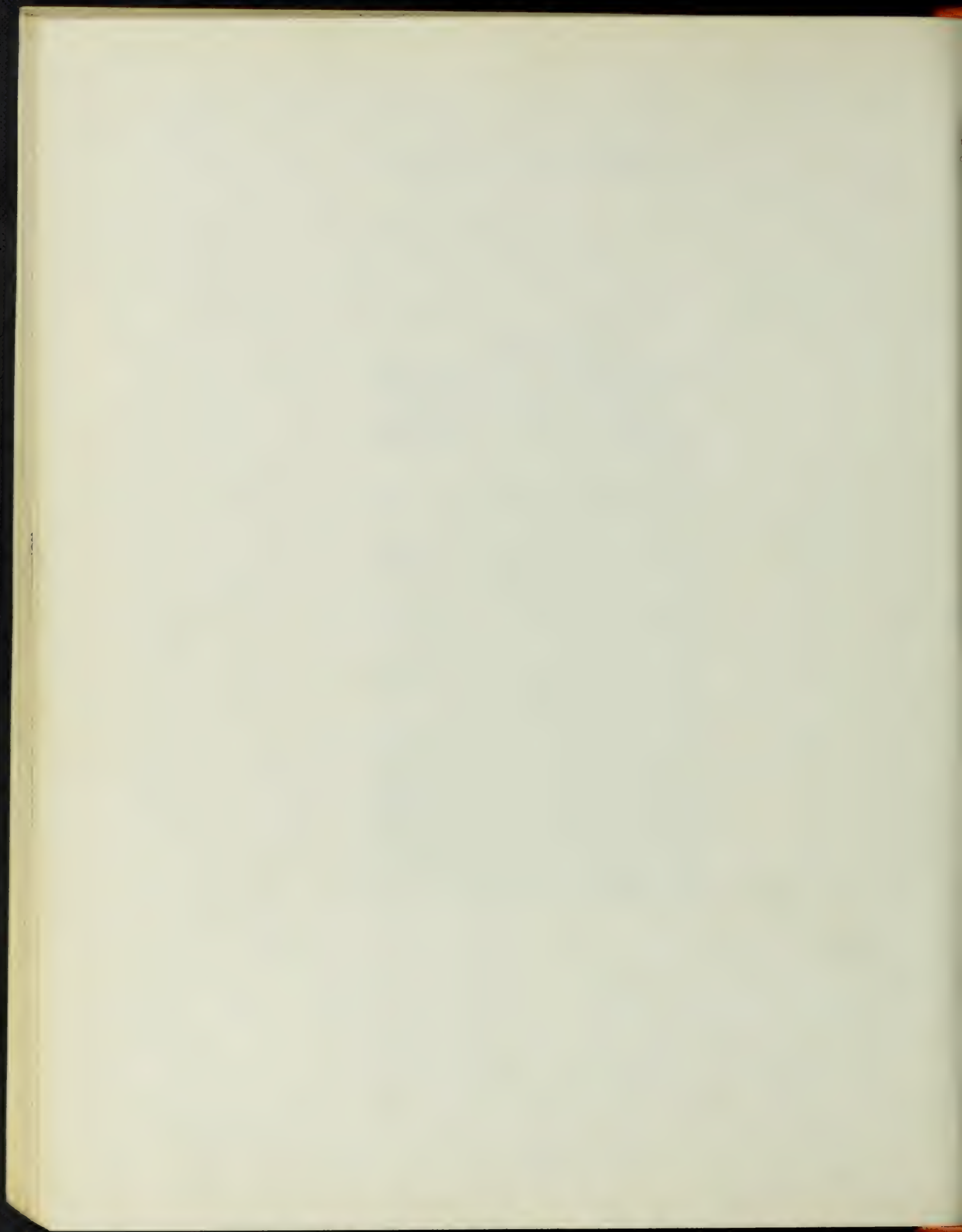
AN ACT to require the corporate authorities of counties and municipal corporations, public officers and fee officers to furnish statements showing receipts and expenditures, the names, addresses, positions and salaries of employees of all counties and municipal corporations. Approved June 17, 1929. L.1929, p. 309. Title as amended by Act approved July 23, 1951. L. 1951, p. 1718.

Transferred from Ch. 34, § 2001, in 1967.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

631. Semi-annual statement of receipts and expenditures.] § 1. The corporate authorities of all counties and municipal corporations and all public officers who in the discharge of their official duties receive all or any part of their funds from the County Collector or the County Treasurer and all fee officers other than city or village treasurers or municipal officers who are required to file an annual report, which report is required to be published, shall furnish as herein provided, within 60 days after January 1st and July 1st of each year a sworn, detailed and itemized statement of all receipts and expenditures of any character for the preceding 6 months and showing the names, addresses, positions and salaries of every employee of the county office or municipal corporation.

A copy of such statement shall be furnished for reference, on request, to all daily newspapers published in each city, in such county, and to the city library of each city. Copies shall also be furnished to the clerk of the circuit court or to the clerk of such municipal corporation, respectively, such copies to be kept available for inspection by persons applying therefor. The governing body of any such county or municipal corporation may direct the publication of such reports, respectively, in one or more daily newspapers respectively published therein, and the city council of cities of 250,000 or more population shall so direct the publication thereof. As amended by act approved Aug. 24, 1965. L.1965, p. 3424.



CHAPTER 25 -- LOCAL GOVERNMENT

AUDIT OF ACCOUNTS

701. Definitions.] § 1. As used in this Act, unless the context otherwise indicates:

"Governmental unit" or "unit" includes all municipal corporations in and political subdivisions of this State except:

(a) school districts;

(b) cities, villages and incorporated towns subject to "The Municipal Auditing Law", as contained in the "Illinois Municipal Code", approved May 29, 1961, as heretofore or hereafter amended,¹ and cities which file a report with the Auditor pursuant to Section 3-11-24 of the "Illinois Municipal Code";²

(c) counties with a population of 1,000,000 or more;

(d) counties subject to the "County Auditing Law", approved August 16, 1963, as heretofore or hereafter amended;³ and

(e) any other municipal corporations in or political subdivisions of this State, the accounts of which are required by law to be audited by or under the direction of the Auditor General.

"Governing body" means the board or other body or officers having authority to levy taxes, make appropriations, authorize the expenditure of public funds or approve claims for any governmental unit.

"Auditor" means the Auditor of Public Accounts.

"Licensed public accountant" means the holder of a valid certificate as a public accountant under "An Act to regulate the practice of public accounting and to repeal certain Acts therein named", approved July 22, 1943, as heretofore or hereafter amended.⁴

"Audit report" means the written report of the licensed public accountant and all appended statements and schedules relating thereto, presenting or recording the findings of an examination or audit of the financial transactions, affairs or conditions of a governmental unit.

"Report" includes both audit reports and reports filed instead of an audit report by a governmental unit appropriating less than \$100,000 during any fiscal year to which the reports relate.

¹ Chapter 24, § 8-8-1 et seq.

² Chapter 24, § 3-11-24.

³ Chapter 24, § 2011 et seq.

⁴ Chapter 110½, § 25 et seq.

702. Annual audits and reports.] § 2. Except as otherwise provided in Section 3,¹ the governing body of each governmental unit shall cause an audit of the accounts of the unit to be made by a licensed public accountant. Such audit shall be made annually and shall cover the immediately preceding fiscal year of the governmental unit. The audit shall include all the accounts and funds of the governmental unit, including the accounts of any officer of the governmental unit who receives fees or handles funds of the unit or who spends money of the unit. The audit shall begin as soon as possible after the close of the last fiscal year to which it pertains, and shall be completed and the audit report filed with the Auditor within 6 months after the close of such fiscal year unless an extension of time is granted by the Auditor in writing. The licensed public accountant making the audit shall submit not less than 3 copies of the audit report to the governing body of the governmental unit being audited.

¹ Chapter 24, § 103.

703. Financial report.] § 3. Any governmental unit appropriating less than \$100,000 for any fiscal year may, in lieu of complying with the requirements of Section 2 for audits and audit reports, file with the Auditor a financial report containing information required by the Auditor. Such financial reports shall be on forms so designed by the Auditor as not to require professional accounting services for its preparation.

¹ Chapter 25, § 702.

704. Failure to file report.] § 4. If the required report for a governmental unit is not filed with the Auditor in accordance with Section 2 or Section 3,¹ whichever is applicable, within 6 months after the close of the fiscal year of the governmental unit, the Auditor shall notify the governing body of that unit in writing that the report is due and may also grant a 60 day extension for the filing of the audit report. If the required report is not filed within the time specified in such written notice, the Auditor shall cause an audit to be made by a licensed public accountant, and the governmental unit shall pay to the Auditor actual compensation and expenses to reimburse him for the cost of preparing or completing such report.

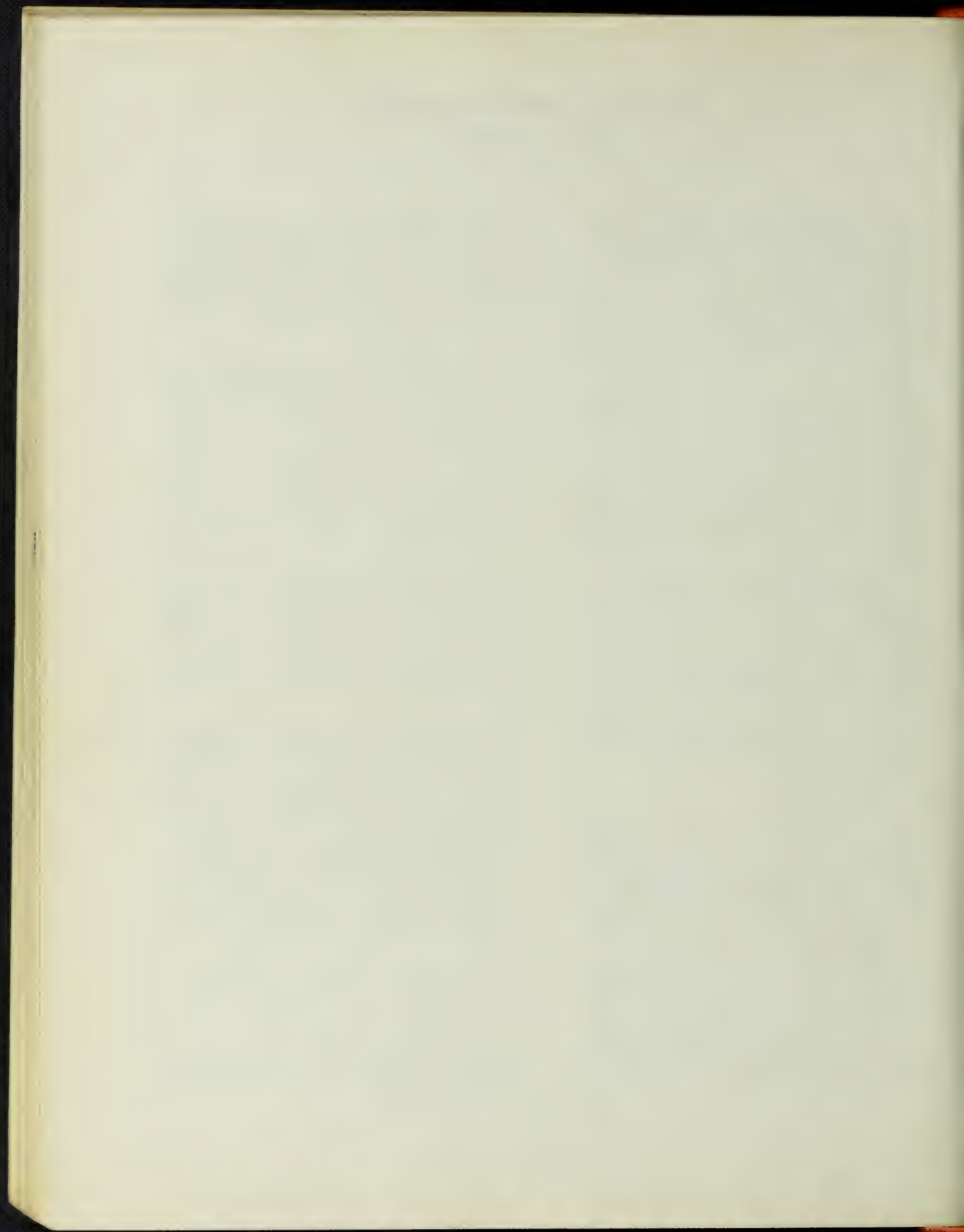
¹ Chapter 25, §§ 702, 703.

705. Audit report—Contents.] § 5. The audit report shall contain statements that conform with generally accepted accounting principles and that set forth, insofar as possible, the financial position and results of financial operations for each fund of the governmental unit. The audit report shall also include the professional opinion of the licensed public accountant with respect to the financial statements or, if an opinion cannot be expressed, a declaration that he is unable to express such opinion and an explanation of the reasons he cannot do so.

706. Signing and filing report.] § 6. When the audit is completed the licensed public accountant making such audit shall make and sign at least 3 copies of the report of the audit and immediately file them with the governmental unit audited. The governmental unit shall immediately make one copy of the audit report or one copy of the report authorized by this Act to be filed instead of the audit report, a part of its public records, and at all times thereafter this copy shall be open to public inspection. In addition, the governmental unit shall file one copy of the report with the Auditor and with the county clerk of the county in which the principal office of the governmental unit is located. A governmental unit may, in filing its audit report with the Auditor, transmit with such report any comment or explanation that it wishes to make concerning the report.

707. Report as public record—Public inspection.] § 7. The report filed with the Auditor, together with any accompanying comment or explanation, immediately becomes part of his public records and shall at all times thereafter be open to public inspection.

708. Publication by auditor.] § 8. The Auditor shall compile and publish biennially, in pamphlet form, a statement summary of the financial status of the several governmental units, as indicated by the reports.

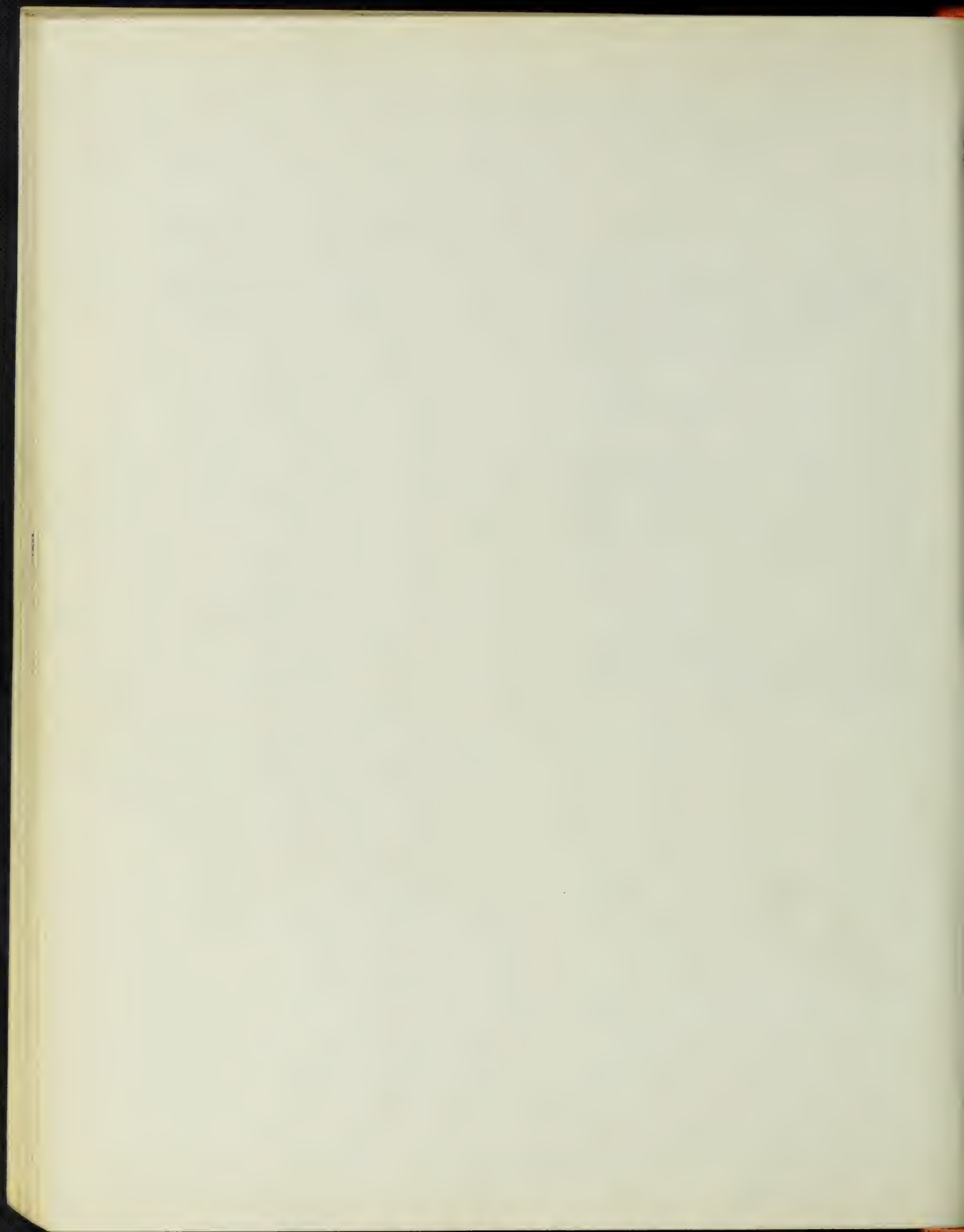


700. Expenses of audit--Payment.] § 9. The expenses of the audit and investigation of public accounts provided for by this Act, whether ordered by the governing body or the Auditor, shall be paid by the governmental unit for which the audit is made. Payment shall be ordered by the governing body out of the funds of the unit and such authorities shall make provision for payment. Contracts for the performance of audits required by this Act may be entered into without competitive bidding. If the audit is made by a licensed public accountant retained by the Auditor, the governmental unit shall pay to the Auditor actual compensation and expenses to reimburse him for the cost of making such audit.

The governing body of any governmental unit having taxing powers may levy an auditing tax in an amount that will not require extension of such tax at a rate in excess of .005% of the value of all taxable property in the unit as equalized or assessed by the Department of Local Government Affairs. This auditing tax may be in excess of or in addition to any statutory limitation of rate or amount. Money received from the auditing tax shall be held in a special fund and used only for the payment of auditing expenses.

Amended by P.A. 77-1046, § 1, eff. Aug. 17, 1971.

710. Construction.] § 10. This Act does not relieve any officer of any other duties required by law of him with respect to the auditing of public accounts or the disbursement of public funds. Failure of the governing body of any governmental unit to comply with the provision of this Act does not affect the legality of taxes levied for any of the funds of such governmental unit.



ARTICLE 2. SUPERINTENDENT OF
PUBLIC INSTRUCTION

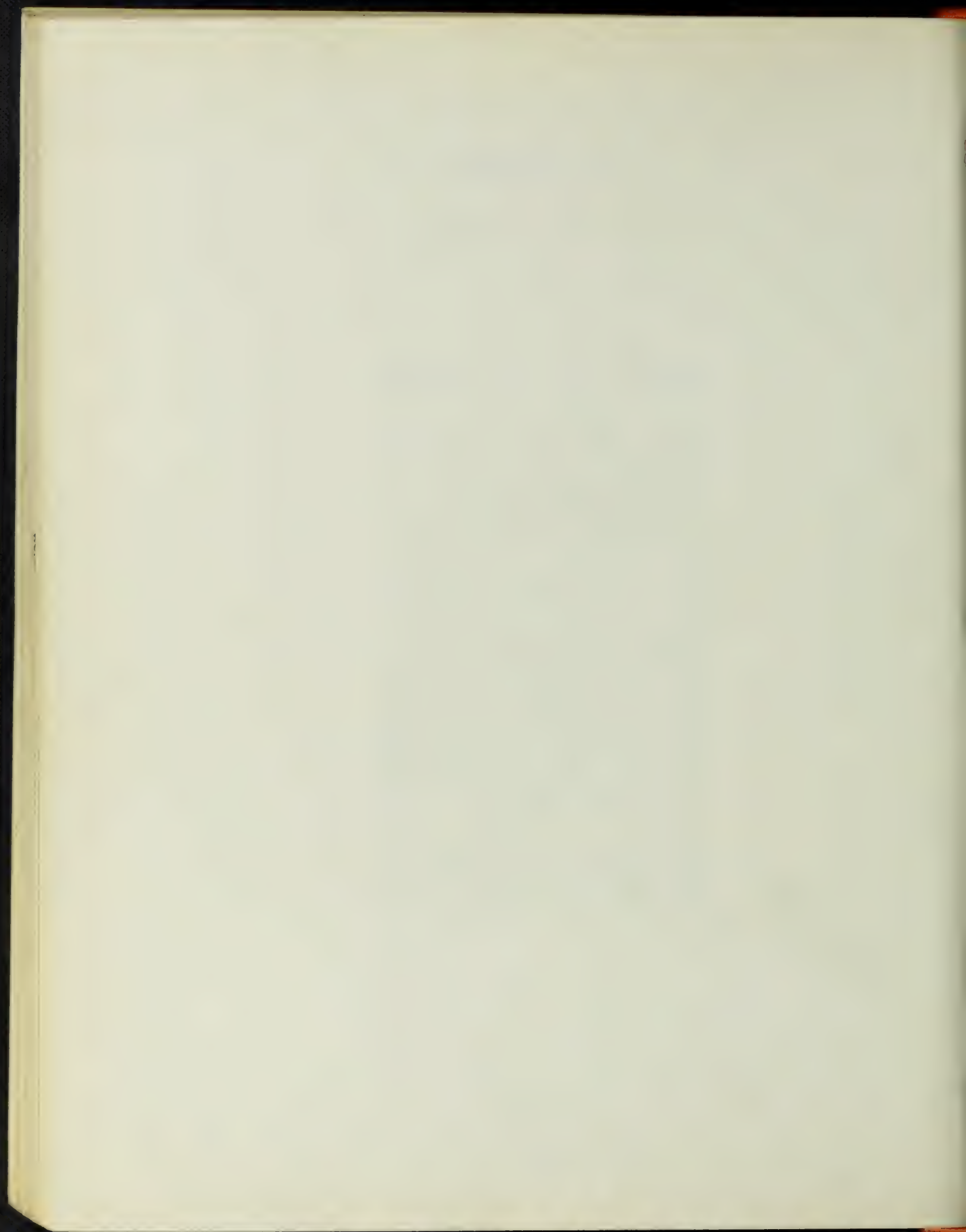
CHAPTER 122 — SCHOOLS

2-3. § 2-3 Powers and duties. The Superintendent of Public Instruction shall have the powers and duties enumerated in the subsequent sections of this article.

2-3.25 § 2-3.25 Budgets and accounting practices—Forms and procedures. To formulate and approve forms, procedure and regulations for school district accounts and budgets required by this Act reflecting the gross amount of income and expenses, receipts and disbursements and extending a net surplus or deficit on operating items, to advise and assist the officers of any district in respect to budgets and accounting practices and in the formulation and use of such books, records and accounts or other forms as may be required to comply with the provisions of this Act; to publish and keep current pamphlets or manuals in looseleaf form relating to budgetary and accounting procedure or similar topics; to make all rules and regulations as may be necessary to carry into effect the provisions of this Act relating to budgetary procedure and accounting, such rules and regulations to include but not to be limited to the establishment of a detailed classification of accounts; to confer with various district, county and state officials or take such other action as may be reason-

2-3.26 § 2-3.26 Rules and regulations of budget and accounting systems. To prescribe rules and regulations defining what shall constitute a budget and accounting system required under this Act. The rules and regulations shall prescribe the minimum extent of verification, the type of audit, the extent of the audit report and shall require compliance with statutory requirements and standards and such requirements as the Superintendent of Public Instruction deems necessary for an adequate budget and accounting system.

2-3.32 § 2-3.32 Auditing department. To maintain a division of audits to consist of one qualified supervisor and junior accountants who are to be competent persons whose duty it shall be to audit all claims for state moneys relative to the public school system of Illinois. As amended by act approved July 22, 1965. L.1965, p. 1985.



3-13. § 3-15. Powers of county superintendent. The county superintendent shall have the powers enumerated in the subsequent sections of this article.

3-13.1 § 3-15.1 Reports. To require the appointed school treasurer in Class II counties and the school district of the Class I counties to prepare and forward to his office on or before October 15, annually, and at such other times as may be required by him or by the Superintendent of Public Instruction a statement exhibiting the financial condition of the school for the preceding year commencing on July 1 and ending June 30.

In Class I county school units the statement shall in the case of districts on the accrual basis show the assets, liabilities and fund balance of the funds as of the end of the fiscal year. The statement shall show the operation of the funds for the fiscal year with a reconciliation and analysis of changes in the funds at the end of the period. For districts on a cash basis the statement shall show the receipts and disbursements by funds including the source of receipts and purpose for which the disbursements were made together with the balance at the end of the fiscal year. Each school district that is the administrator of a joint agreement shall cause an Annual Financial Statement to be submitted on forms prescribed by the Superintendent of Public Instruction exhibiting the financial condition of the program established pursuant to the joint agreement, for the fiscal year ending on the immediately preceding June 30.

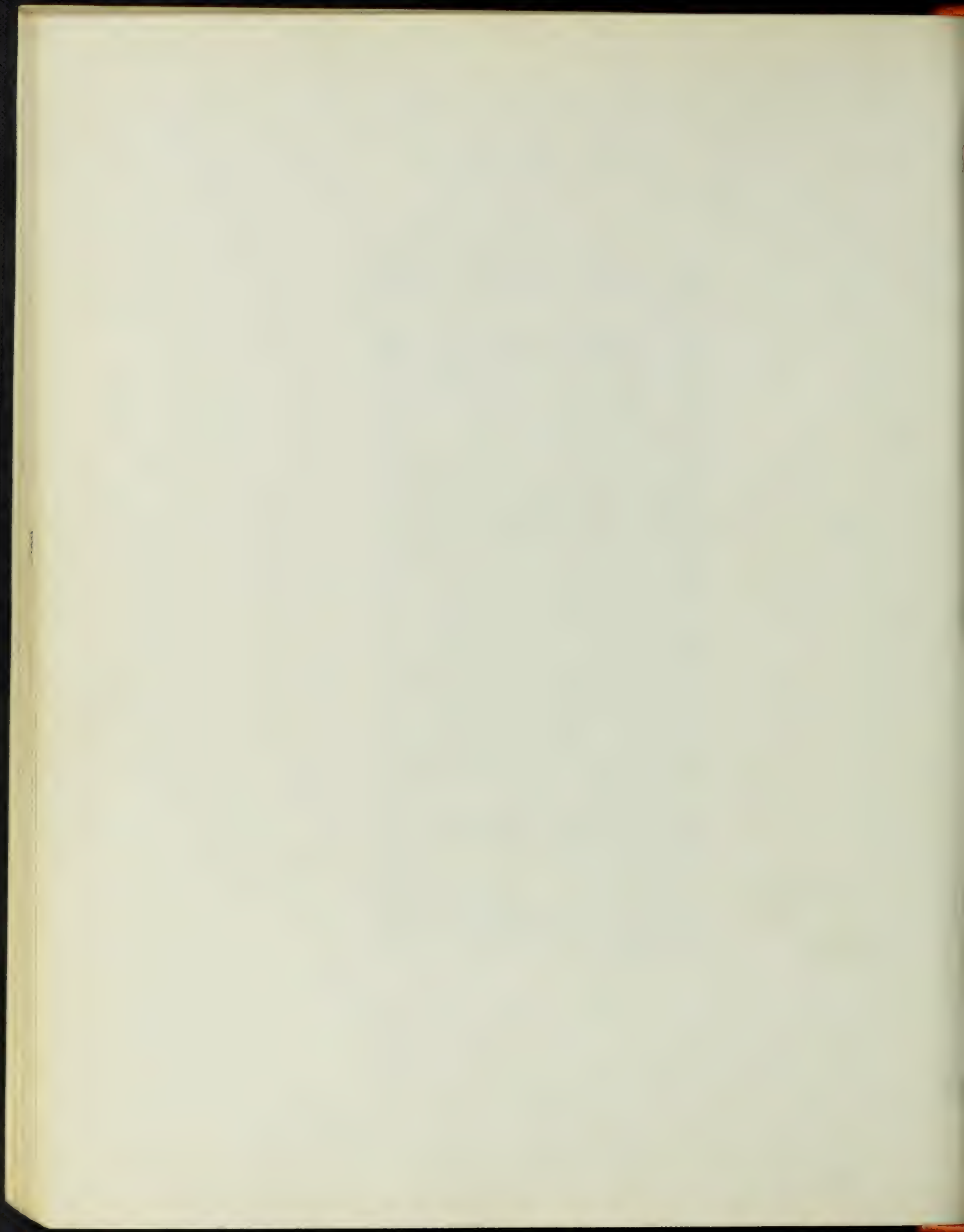
The county superintendent shall send all required reports to the Superintendent of Public Instruction on or before November 15, annually.

For all districts the statements shall show bonded debt, tax warrants, taxes received and receivable by funds and such other information as may be required by the Superintendent of Public Instruction. Any district from which such report is not so received when required shall have its portion of the distributive fund withheld for the next ensuing year until such report is filed.

If a district is divided by a county line or lines the foregoing required statement shall be forwarded to the county superintendent of schools having supervision and control of the district.

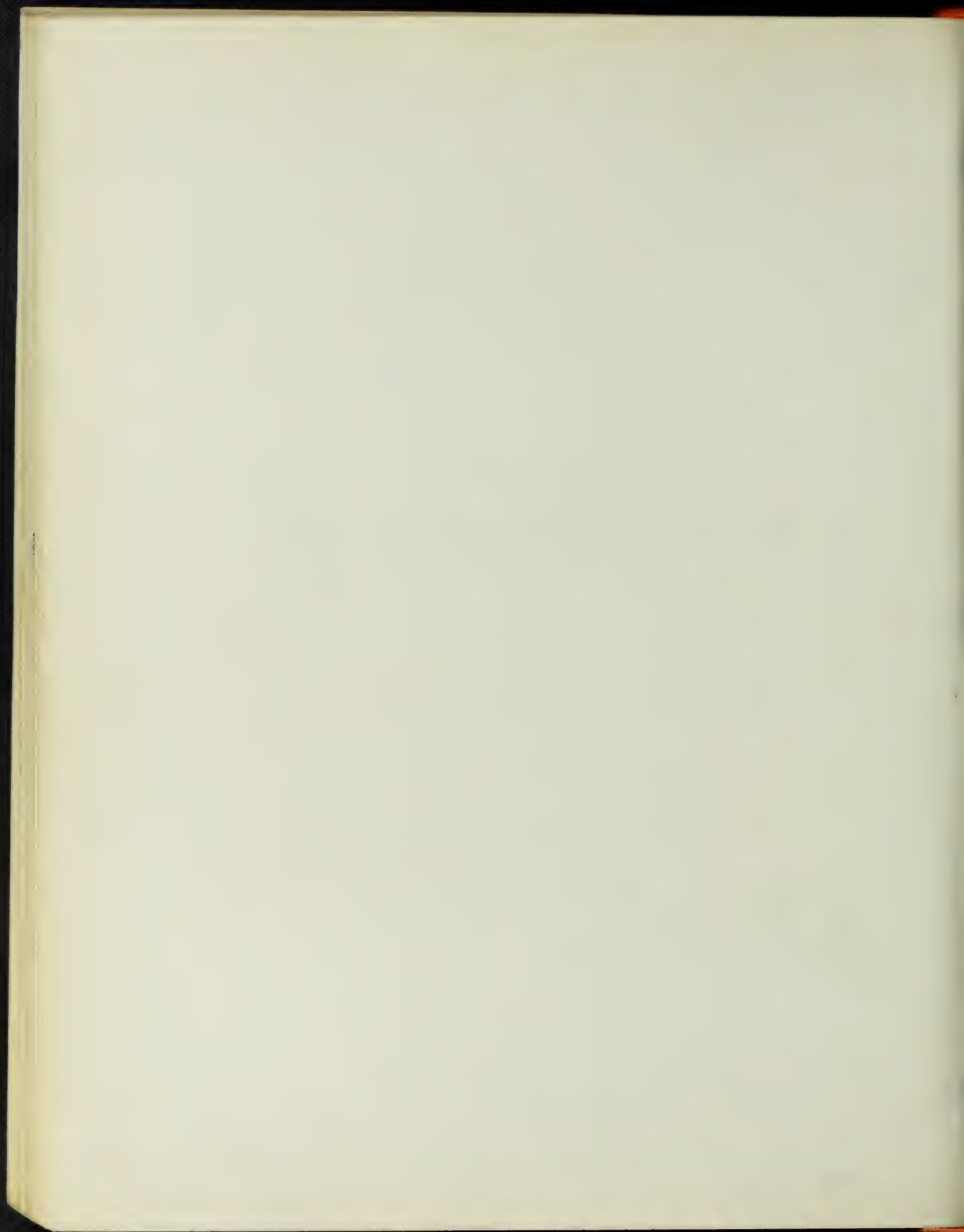
Amended by act approved Aug. 17, 1968, L.1968, p. 136, eff. Aug. 17, 1968.

3-15.8 § 3-15.8 Report to Superintendent of Public Instruction. On or before August 15, annually, to present to the Superintendent of Public Instruction such information relating to schools in his county as the Superintendent of Public Instruction may require.



APPENDIX F

FORMS USED BY THE ILLINOIS AUDITOR OF PUBLIC ACCOUNTS
FOR ANNUAL REPORTS REQUIRED BY THE ILLINOIS STATUTES



1971



ANNUAL REPORT

TO BE FILED BY ALL MUNICIPALITIES

Having a population of less than 800 -
Not operating a public utility and having
no bonded indebtedness

REQUIRED UNDER ILLINOIS MUNICIPAL AUDIT LAW

REPORT SUBMITTED FOR MUNICIPALITY OF _____

LOCATED IN _____ County

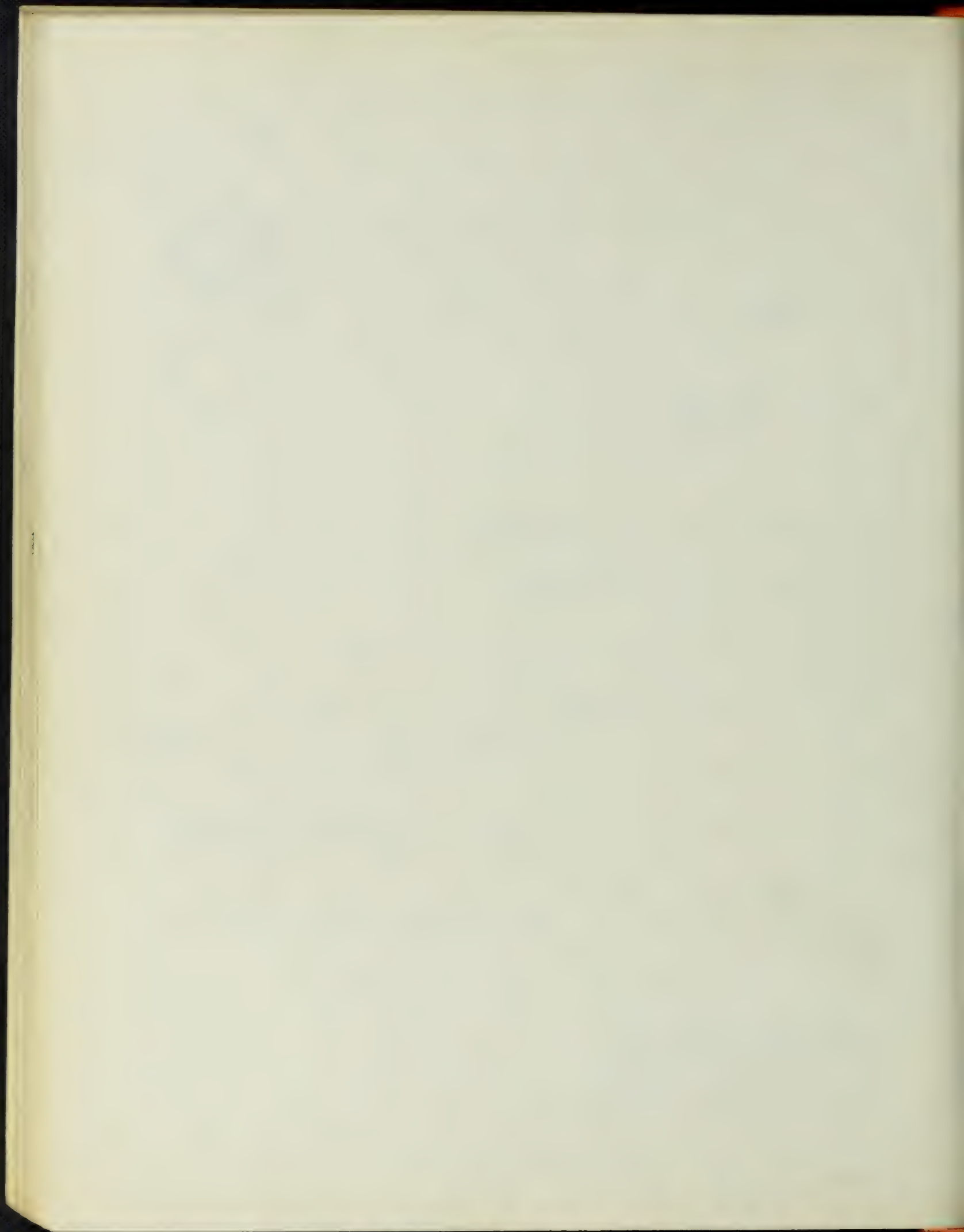
For the fiscal year ended _____ 1971

Signature of official submitting report

Title of official submitting report

MICHAEL J. HOWLETT

Auditor of Public Accounts



REVENUE

Description	Code	Amount
Property Taxes, from all sources, including road and bridge, debt service, pension fund levies, interest and penalties on delinquent taxes	101	
Sales and Service Occupational taxes	102	
Illinois Income Tax	103	
Foreign Fire Insurance Co. Tax, .2 %	104	
Gross Receipts Tax on utility companies	105	
=====		=====
Other Taxes, franchise, etc. (excluding license and permits)	109	
Vehicle License	110	
Liquor and Tavern license (only)	111	
Other License, cigarette, pool hall, pinball etc.	112	
Permits, and inspection fees	113	
Fines, forfeitures and penalties from courts, traffic violations, etc.	114	
Garbage collection, disposal service, incinerator service, street sanitation charges	115	
Motor Fuel Tax Revenue	116	
Investment Earnings, interest and dividends on investments, including that from all trusts and endowment funds	121	
All Other Revenue	130	
TOTAL REVENUE	139	
Cash Balance, beginning of year		
TOTAL, available		

EXPENDITURES

Description	Code	Amount
General Control, Financial Administration, General Public Buildings, city council, alderman, commissioners, mayor, city clerks office, zoning, engineering, legal, public relations, treasurer's office, accounting, city hall, others not related to specific purposes	201	
Police, expenditures of all kinds, including jail, special patrols and guards	204	
Fire, all expenditures for fire fighting and prevention	205	
Streets, Alleys, Bridges, Sidewalks, maintenance, construction, snow removal, cleaning (excluding lighting) Expenditure from other than motor fuel tax	206	
Motor Fuel Tax expenditures	209	
Street Lighting	210	
Garbage Disposal, refuse collecting and disposal (excluding street cleaning)	211	
Recreation, operation of parks	214	
All Other Expenditures	220	
Total expenditures	229	
Cash Balance, end of year (this is the total available less expenditures)		

Population - Source _____ Number _____

Form of Government (check one)

Commission (1) _____ Aldermanic or trustee (2) _____

1971

SUPPLEMENTAL REPORT



TO BE FILED BY ALL MUNICIPALITIES:

- A. Having a population over 800, or
- B. Owning or operating a public utility, or
- C. Having a bonded debt

REQUIRED UNDER ILLINOIS MUNICIPAL AUDIT LAW

Under the Illinois Municipal Auditing Law, the Auditor of Public Accounts is required to publish once a year a Statewide Summary of the fiscal operations of municipalities in the State. The purpose of this report is to compile in a concise manner, the pertinent information required for such Statewide Summary.

REPORT SUBMITTED FOR MUNICIPALITY OF _____

Located in _____ County

For the fiscal period ending _____ 1971

Signature of official submitting report

Title of official submitting report

Signature of preparer

MICHAEL J. HOWLETT

Auditor of Public Accounts

PREPARATION INSTRUCTIONS:

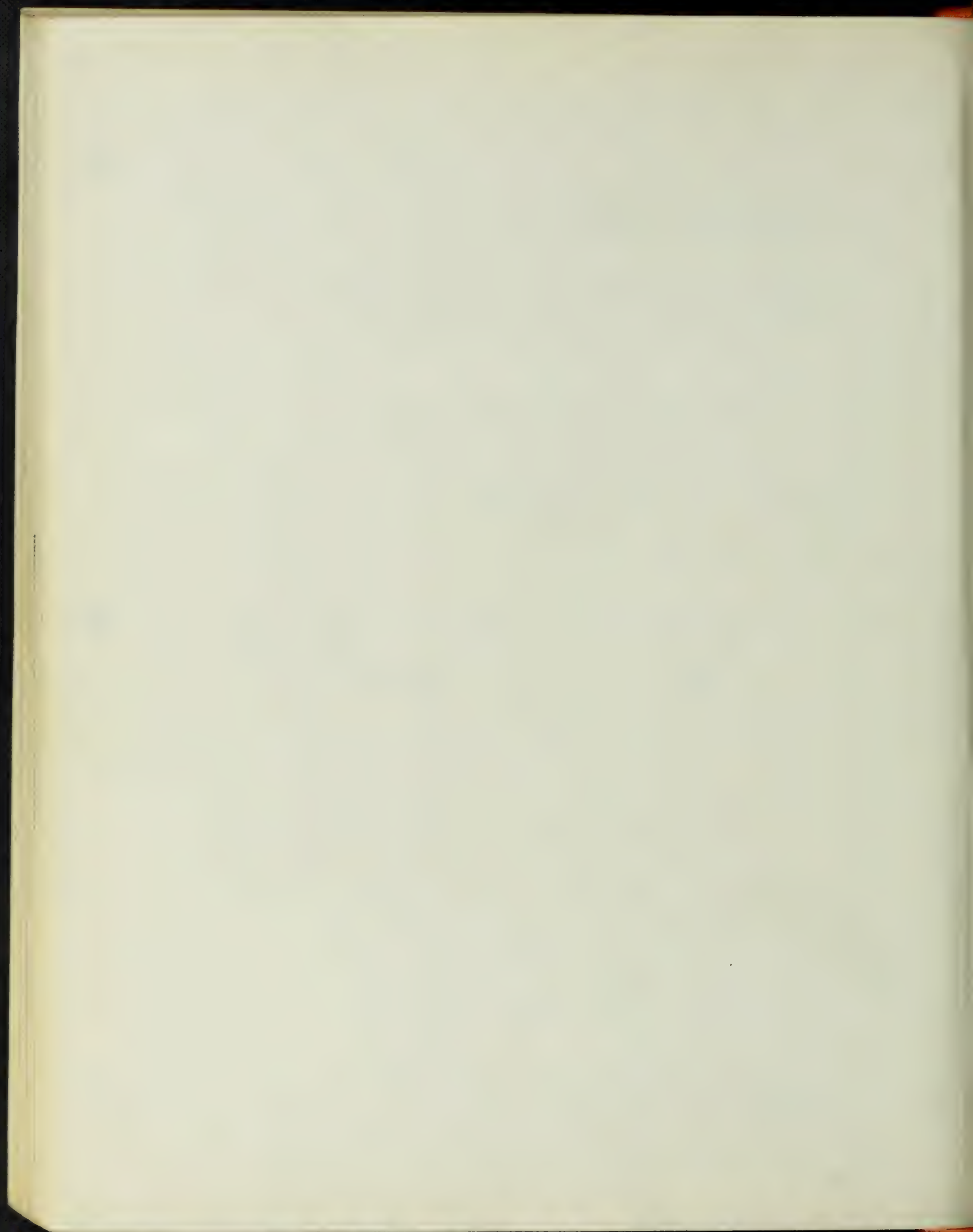
This report is not intended to be a self-balancing report. Supply only the specified information requested.

All amount columns on pages 2 and 3 are to be filled in either with the appropriate amount or the notation "N. A". (not applicable)

PLEASE SEND ADDITIONAL COPIES OF THIS REPORT TO:

Name

Address



GENERAL INFORMATION

POPULATION - Source _____ Number _____

ACCOUNTING - (check the applicable basis)

	Code	System in Use	Code	Basis of this report
Cash receipts and disbursements basis	001		001	
Modified accrual	002		002	
Accrual	003		003	

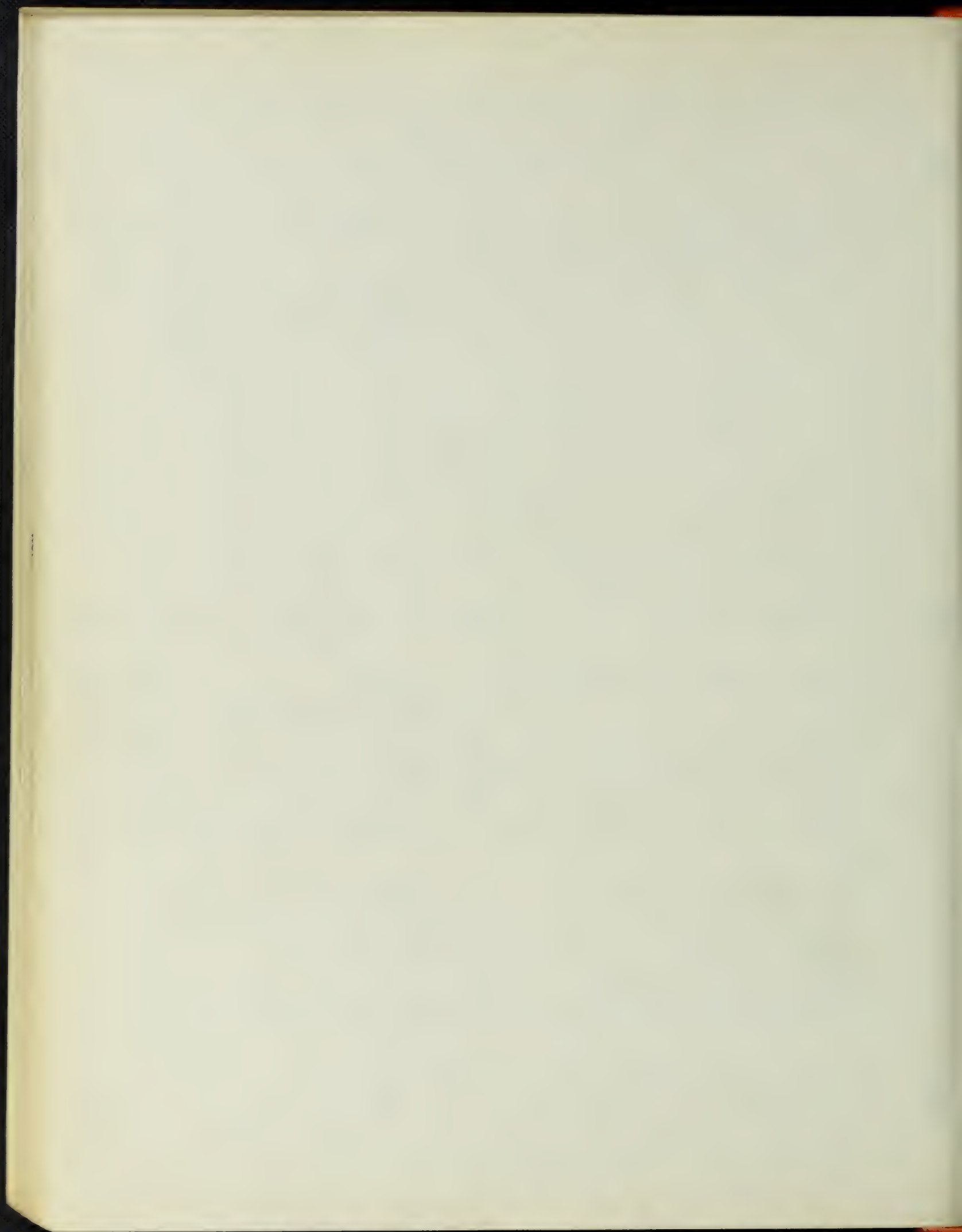
Are detailed records maintained of
plant property and equipment? Yes _____ No _____

Is a double entry general ledger
maintained? Yes _____ No _____

FORM OF GOVERNMENT - (check the applicable form)

VILLAGE:	Code	Type
President - Trustee	01	
Manager - President Trustee	02	

CITY:		
Commission	03	
Manager Council	04	
Mayor - Aldermanic	05	

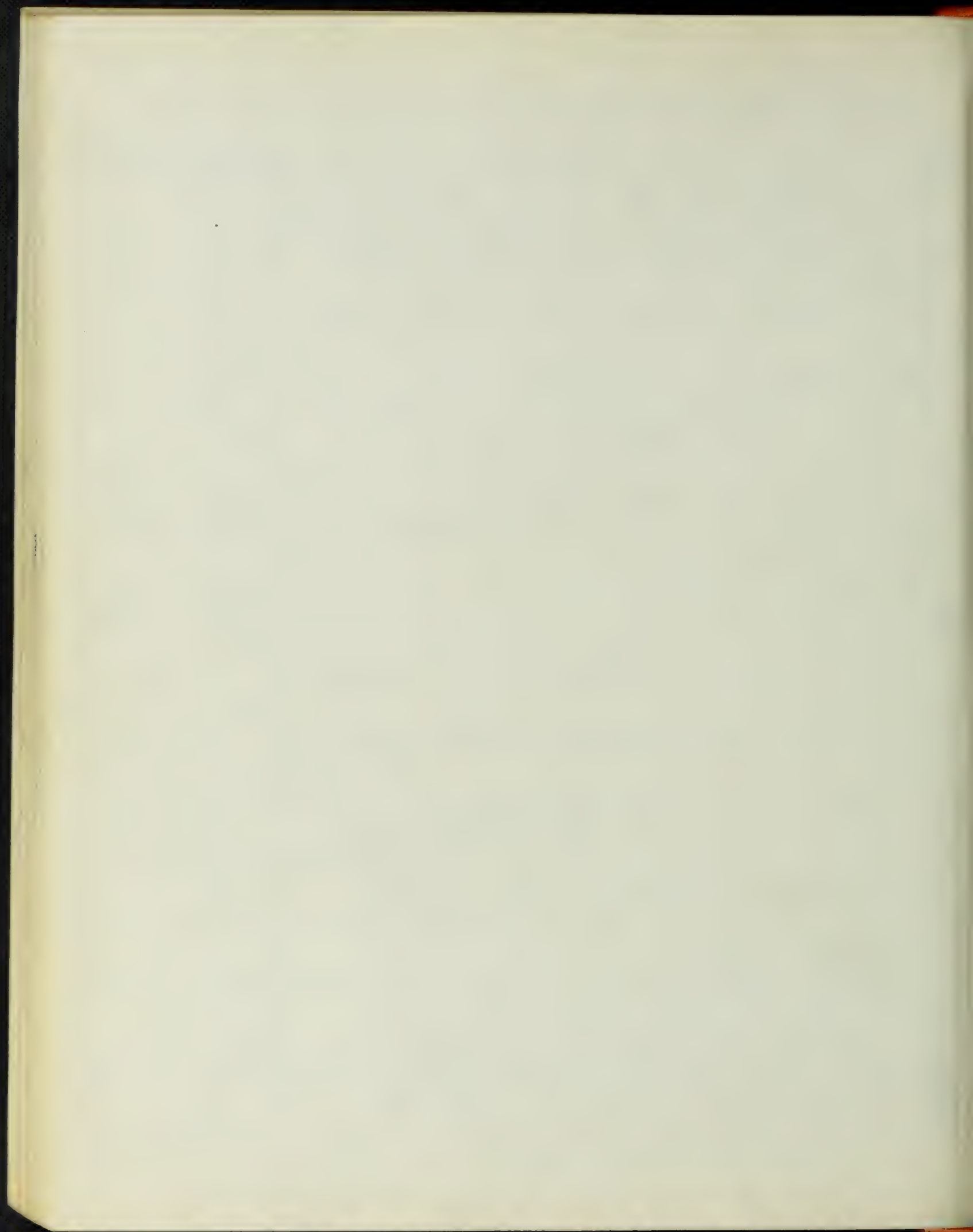


Specific Revenue Items Requested (Excluding utility operations, see page 4)

Description	Code	Amount
PROPERTY TAXES, from <u>all</u> sources, including road and bridge, debt service, pension fund levies, interest and penalties on delinquent taxes	101	
SALES AND SERVICE OCCUPATIONAL taxes	102	
ILLINOIS INCOME TAX	103	
FOREIGN FIRE INSURANCE CO. TAX, 2% (gross)	104	
GROSS RECEIPTS TAX ON utilities	105	
a. Water (rate of tax %c)	106	
b. Electric (rate of tax %c)	107	
c. Gas (rate of tax %c)	108	
d. Telephone (rate of tax %c)		
OTHER TAXES franchise, excluding license permits	109	
VEHICLE LICENSE	110	
LIQUOR AND TAVERN LICENSE (only)	111	
ALL OTHER LICENSES	112	
PERMITS AND INSPECTION FEES	113	
FINES, forfeitures, and penalties from courts, traffic violations. etc.	114	
GARBAGE collection, disposal service, incinerator service, street sanitation charge	115	
MOTOR FUEL TAX REVENUE	116	
PARKING FACILITIES, lots, garages, street meters, etc. (if not a utility operation)	117	
LIBRARIES AND BOOKMOBILES (except property taxes reported at 101 above)	118	
RECREATION, parks, playgrounds, swimming, auditoriums, all other recreational facilities, fees, rents, etc. (except property taxes reported at 101 above)	119	
COMMERCIAL ACTIVITIES, airports, cemeteries, hospitals, homes, ports, municipal housing, coliseums, etc.	120	
INVESTMENTS EARNINGS, interest and dividends on investments, including that from all trusts and endowment funds, (excluding utility operation and interest on bonds proceeds)	121	

Specific Expenditure Items Requested (Excluding utility operations, see page 4)

DESCRIPTION	Code	Amount
GENERAL CONTROL, city council, alderman, commission, mayor manager, municipal courts, city clerks office, personnel, planning and zoning, engineering, legal, public relations, office of finance director, auditor comptroller, treasurer, accounting, budgeting, purchasing, city hall	201	
POLICE expenditures of all kinds including jail, special patrols and guards	204	
FIRE all expenditures for fire fighting and prevention	205	
STREETS, ALLEYS, BRIDGES, SIDEWALKS, maintenance, construction, snow removal, including cleaning (excluding street lighting and also excluding motor fuel tax expenditures)	206	
FORESTRY, plantings, removal of dead tress, etc.	207	
SEWERS, if not financed by revenue bonds and excluding Motor Fuel Tax expenditures	208	
EXPENDITURES from Motor Fuel Tax	209	
STREET LIGHTING, excluding Motor Fuel Tax financing	210	
GARBAGE DISPOSAL, refuse collection and disposal (excluding street cleaning)	211	
PUBLIC HEALTH AND WELFARE, all expenditures, (excluding hospitals and homes)	212	
LIBRARIES, operation of libraries and bookmobiles	213	
RECREATION, operating of parks, playgrounds, golf courses, swimming pools, museums, community music, drama, celebrations	214	
COMMERCIAL ACTIVITIES, operating airports, cemeteries, hospitals, homes, ports, slum clearance, urban renewal	215	
INTEREST and fiscal agent fees on anticipation warrants and general obligation bonds only	216	
EMPLOYEE BENEFITS contributions to pension funds, IMRF social security, group insurance, etc.	217	
ILLINOIS INCOME TAX shared with other taxing bodies	218	
PARKING FACILITIES lots, garages, meters on streets etc. if not a utility operation	219	



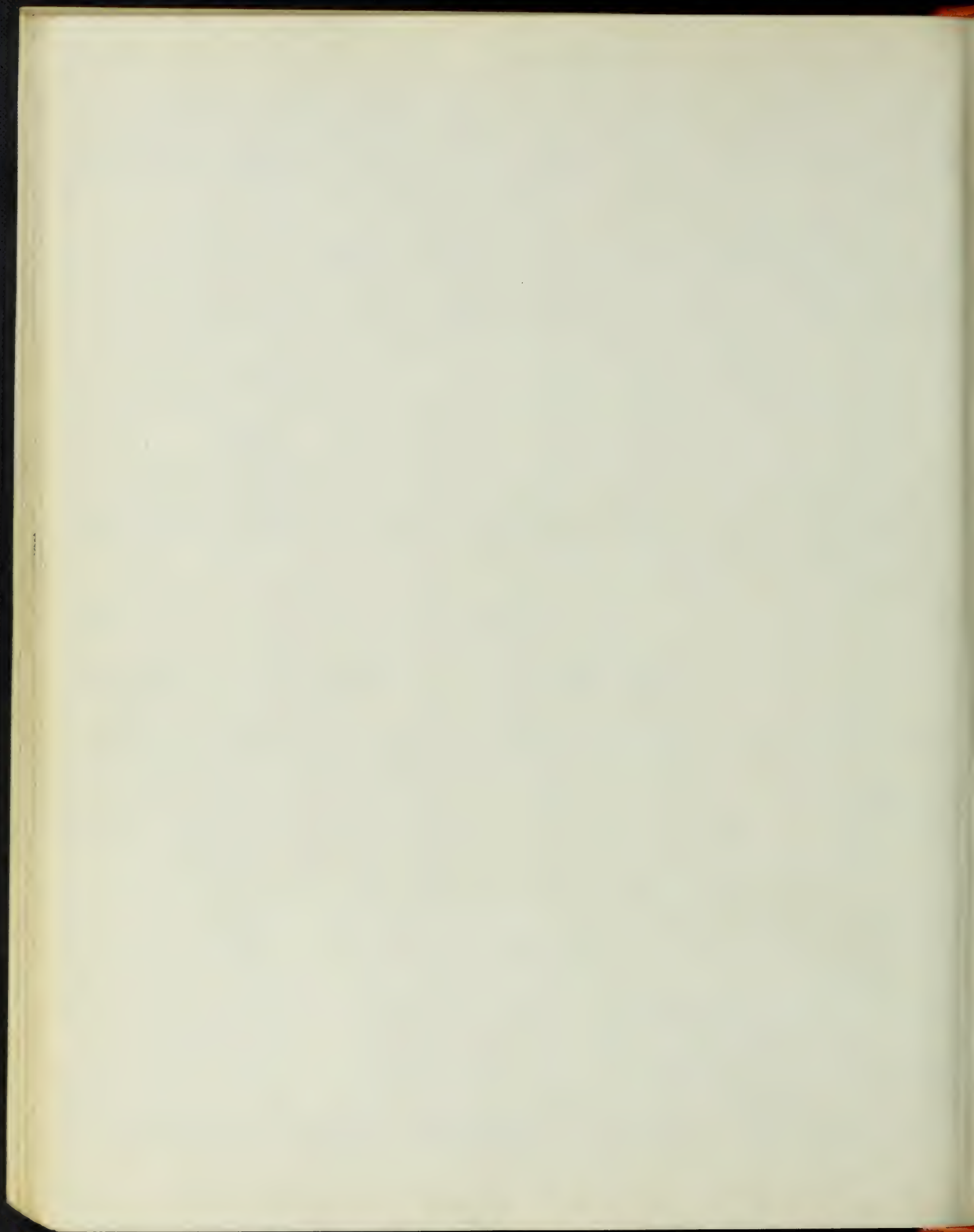
* UTILITIES

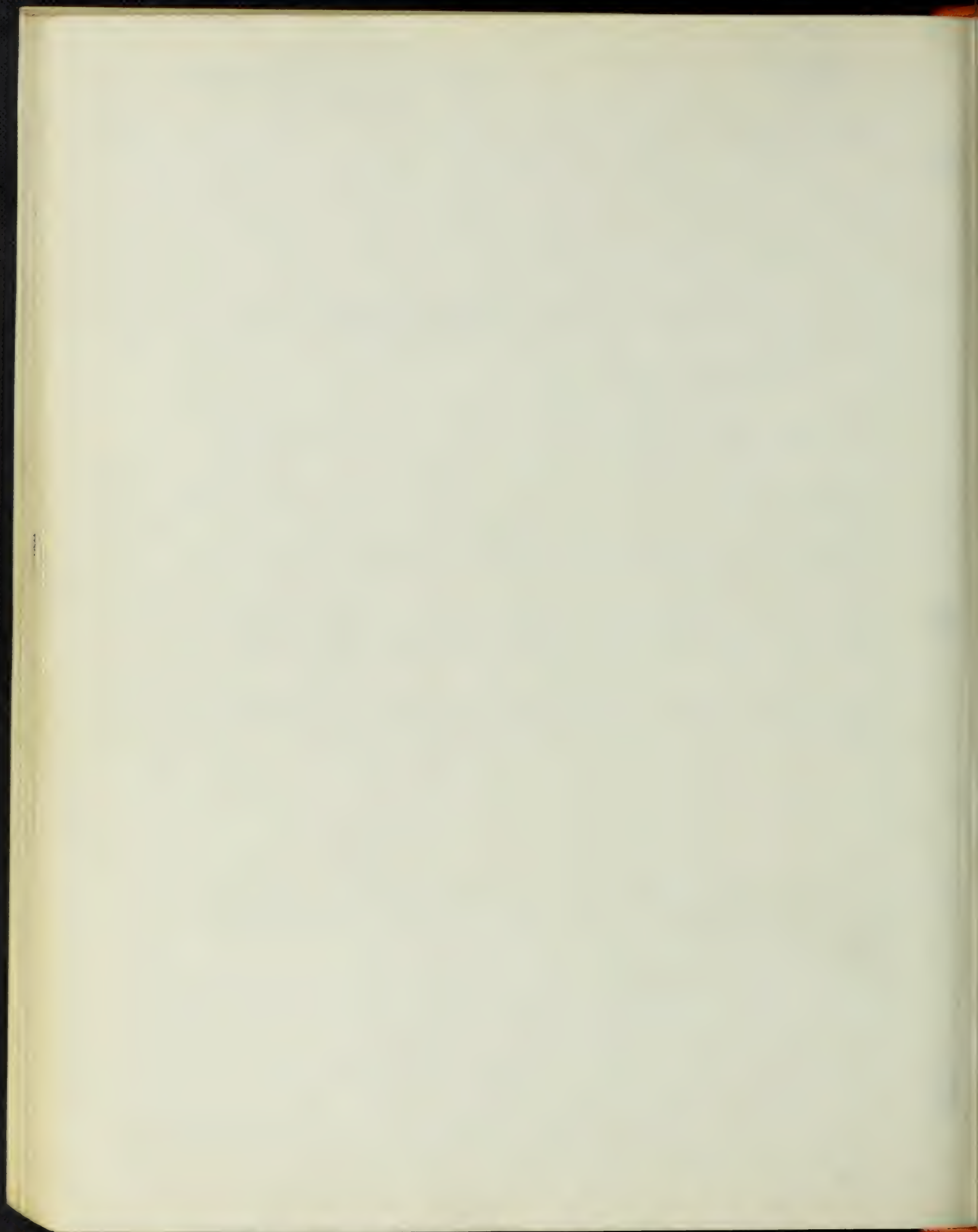
Code					Total	
Type of utility					Code	Amount
<hr/>						
REVENUE: (all sources, excluding transfers)					401	
EXPENDITURES:						
Operating					501	
Interest & Fiscal agents fees (revenue bonds only)					502	
Payment on debt (revenue bonds only)					503	
Capital outlay					504	
Total expenditures					505	

*Utilities include - water, sewer, electric, gas, cemetery and parking (when revenue bonds are in effect)

INDEBTEDNESS

Items	Outstanding beginning of year	Issued this fiscal year	Retired this fiscal year		Outstanding close of year	
	Amount	Amount	Code	Amount	Code	Amount
Revenue Bonds:						
Water					601	
Sewer					602	
Water & Sewer					603	
All other Revenue Bonds					604	
General obligation bonds					701	
Tax Anticipation Warrants					801	
Contractual commitments (lease purchases, installment contracts, etc. with duration of one (1) year or more					901	





1971

ANNUAL REPORT

To be filed by Townships for funds
other than the Road and Bridge Funds

Required under Illinois law, House
Bill 588, Chapter 85, sections 701-710

Report submitted for -

Name of government unit

Address -- County

Street

City

Fiscal year

From _____ Thru _____

Submitted by - Written signature

Printed or typed signature

Title

MICHAEL J. HOWLETT

Auditor of Public Accounts

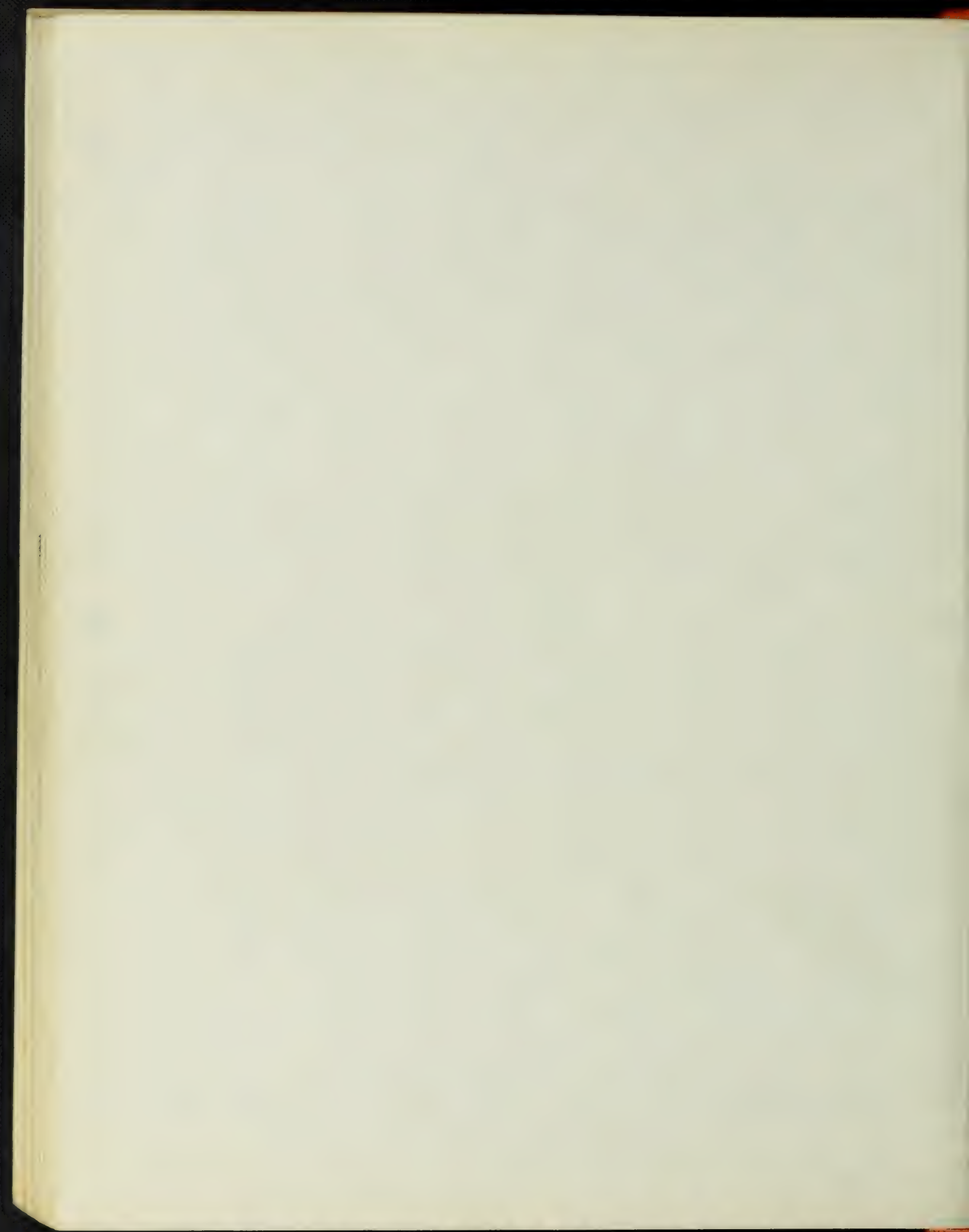
State of Illinois
201 Capitol Building
Springfield, Illinois 62706

REVENUE AND EXPENDITURES

Basis of report (check one) _____ cash receipts and disbursements _____ accrual

REVENUE		AMOUNT
Taxes, property	01	
Materials and services sold	02	
From other government agencies	03	
Loans to government agencies, repaid	04	
Drawings	05	
Transfers to other funds, repaid	06	
Sale of property and equipment	07	
Other	08	
Total revenue		

EXPENDITURES		
Compensation, town officers	10	
Election expense	11	
Town hall expense	12	
Maintenance of cemeteries	13	
Administration expense, other than general assistance	14	
Other services and expenses	15	
Relief expenditures, general assistance	16	
Administration expense, general assistance	17	
Land and buildings	18	
Equipment purchases	19	
Other	20	
Payment of anticipation warrants, bonds, loans and interest	21	
Transfer from other funds	22	
Total expenditures		



Cash on hand

25

BANK BALANCES

Fund name	Balance, beginning		Receipts		Disbursements		Balance, ending
Total							

25

INVESTMENTS

Fund name	Balance, beginning		Purchased		Sold		Balance, ending

26

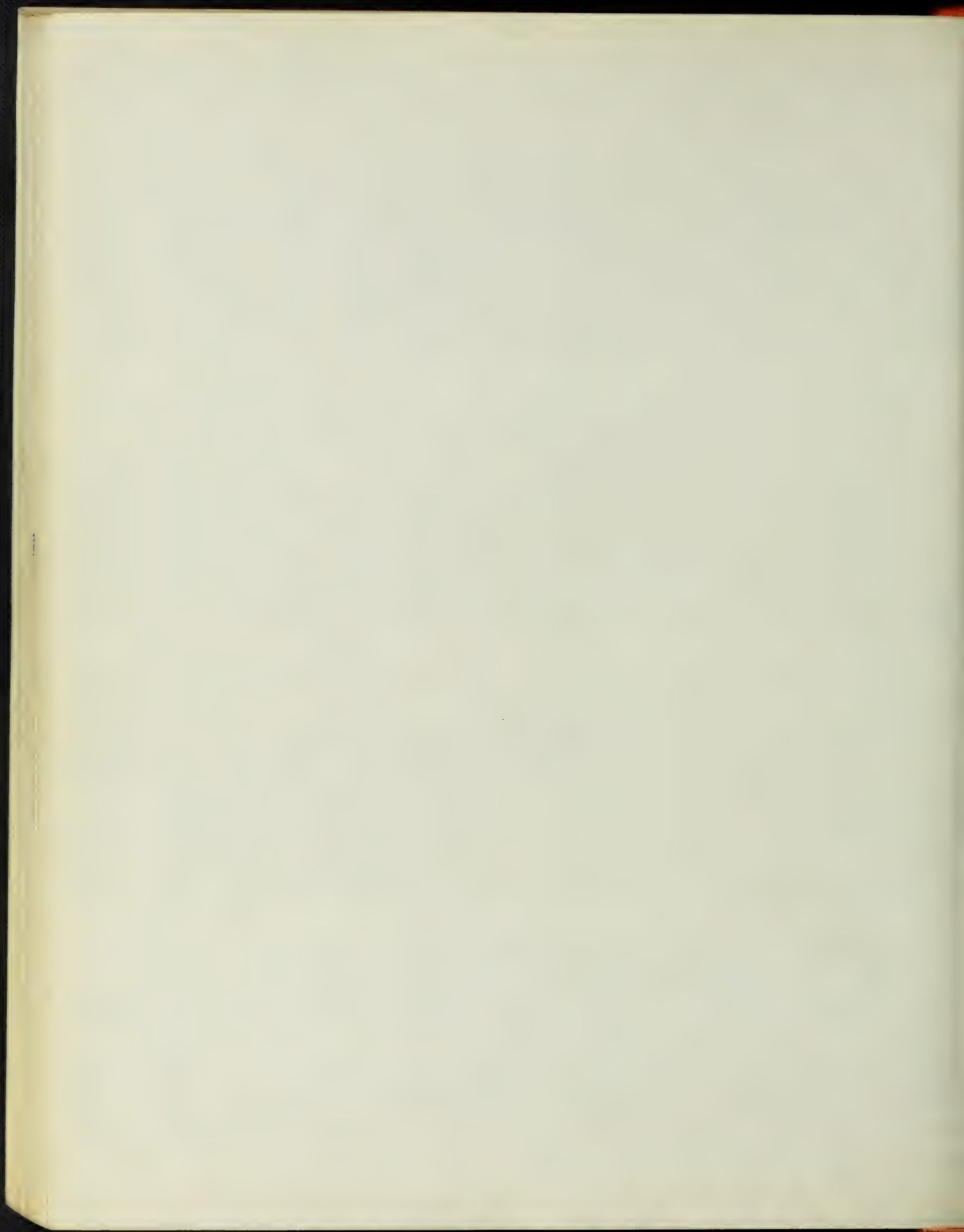
INDEBTEDNESS

Description	Balance, beginning		Paid		Borrowed		Balance, ending
loans							
anticipation warrants							
bonds							
total							

30

ACCUMULATED VALUE OF PLANT, PROPERTY, AND EQUIPMENT

Description	Basis of valuation	Amount
land		
improvements		
buildings and structures		
equipment		



APPROPRIATION

Fund name	Tax year	Amount
total		

REVENUE

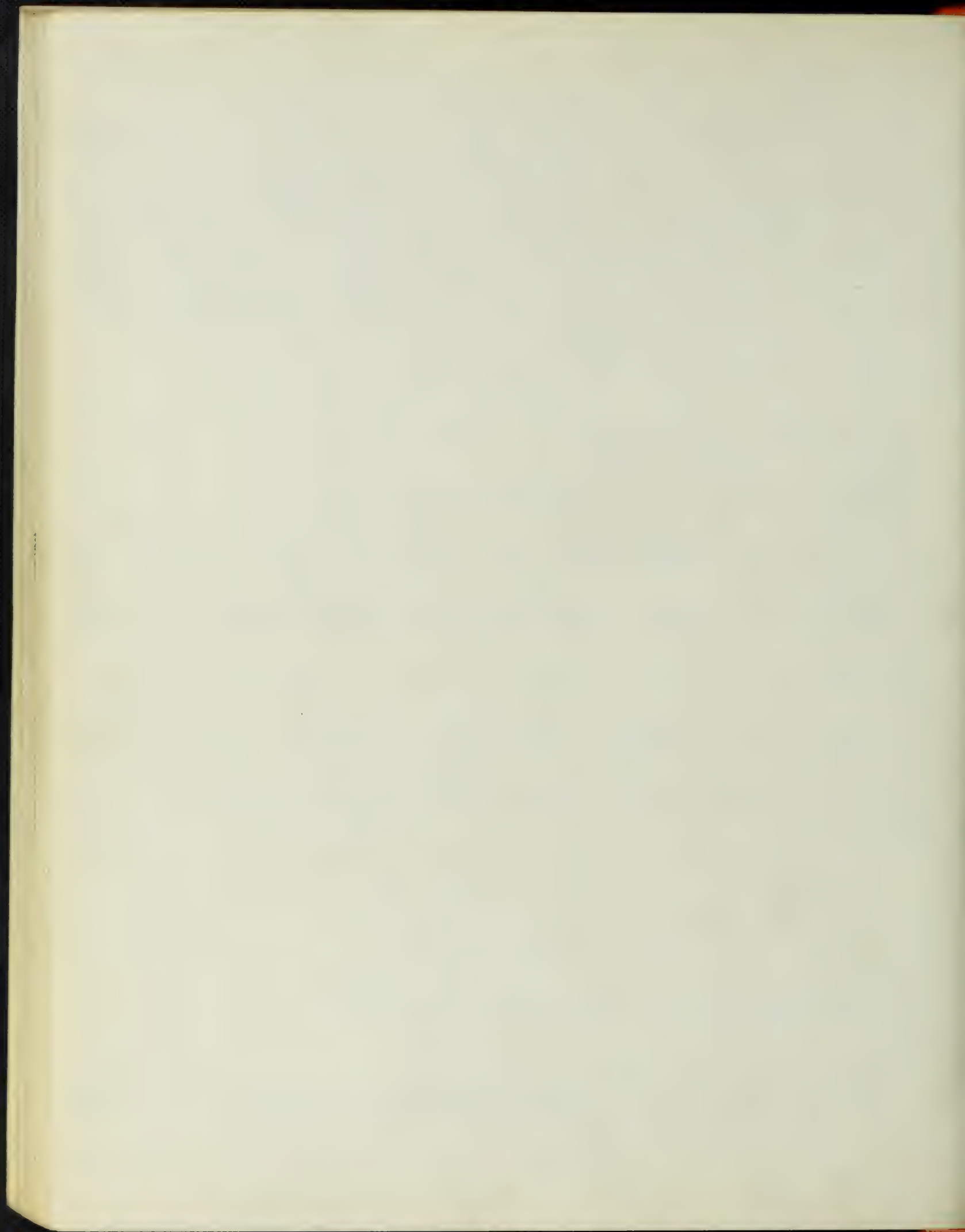
Explanation of content of titles

- 1 Taxes, property -
Real estate and personal property tax
- 2 Materials and services sold -
Equipment and supplies sold, animal control fees, veterinary
- 3 Other government agencies -
Received from any government agency, except property tax
- 4 Loans repaid -
Received on loans to other funds or other government agencies, not including transfers from other funds
- 5 Borrowings -
Anticipation warrants, bonds issued, loans
- 6 Transfers from other funds repaid -
Received on temporary transfers to other funds
- 7 Sale of property and equipment -
Sale of land, buildings, trucks, automobiles and miscellaneous equipment
- 8 Other -
Revenue from any other source

EXPENDITURES

Explanation of content of titles

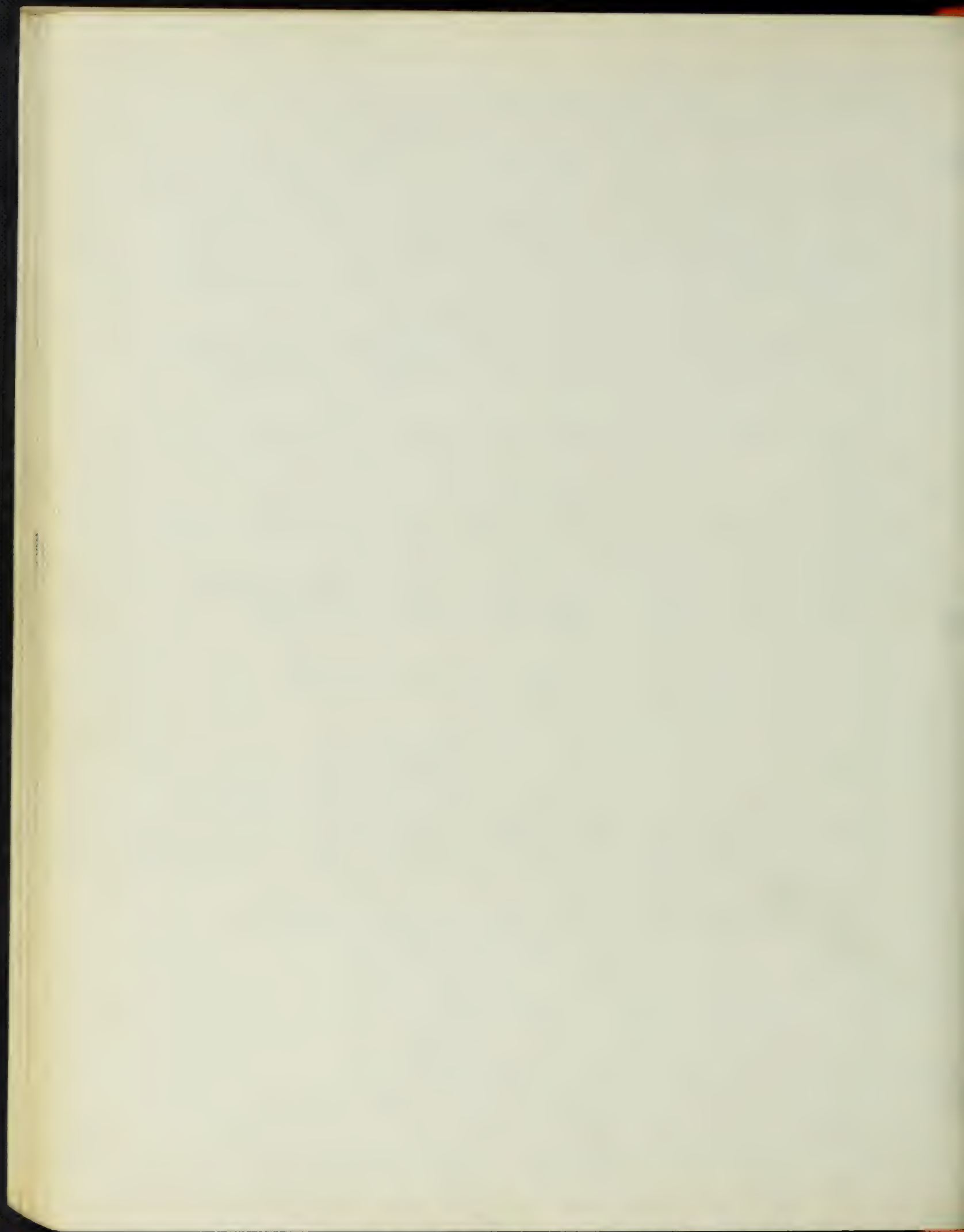
- Compensation, town officers -
Salaries, per diem and fees paid to Township officials
- Election expense -
Compensation of election judges, ballots and supplies, rent of polling place, hauling voting booths, fees for counting service, machine service and repair

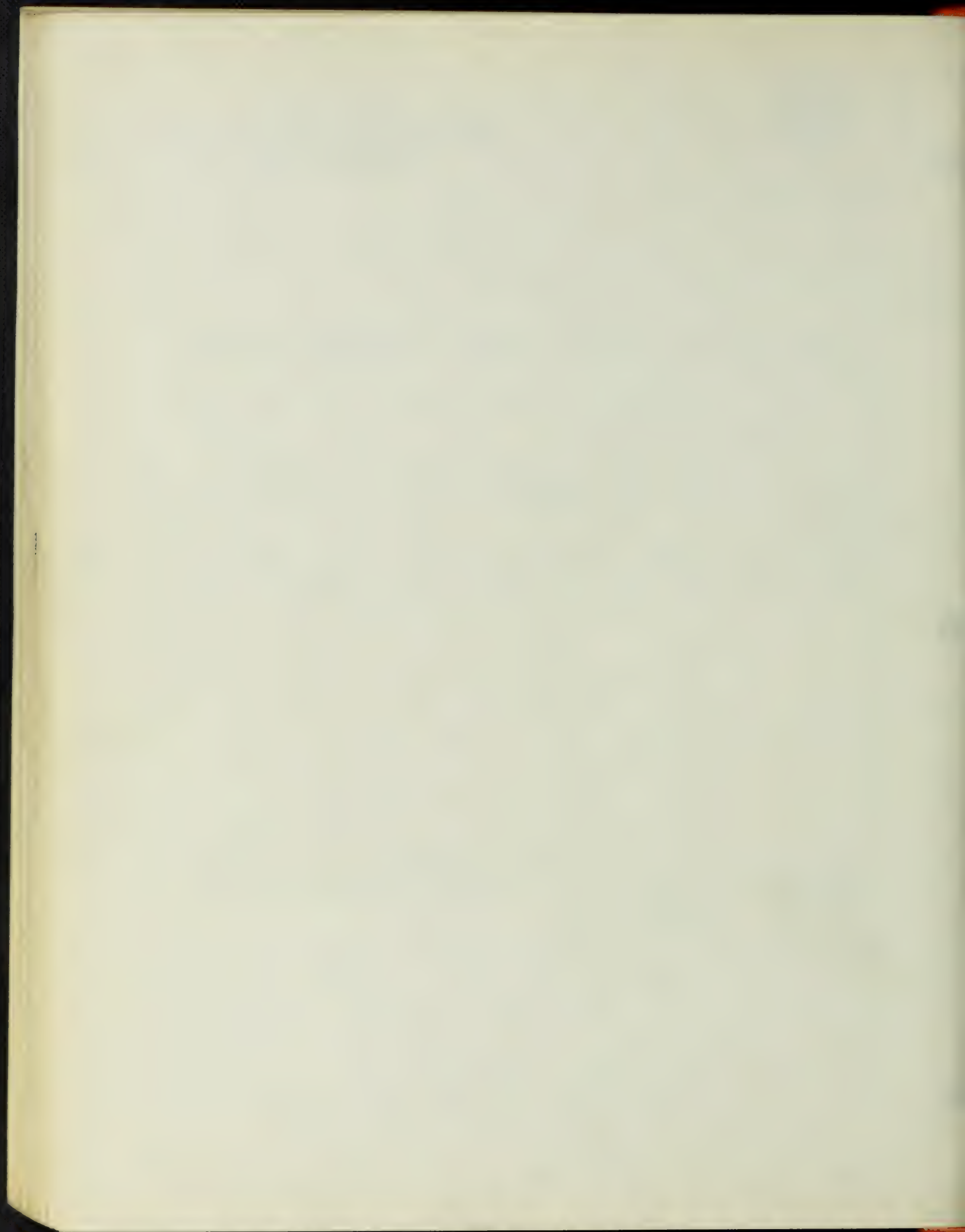


EXPENDITURES

Explanation of content of titles
(continued)

- 12 Town hall expense -
Rent, heat, electric power, water, repair and maintenance of the town hall
- 13 Maintenance of cemeteries -
Salaries, labor, repair and maintenance of buildings and grounds, equipment repair, supplies
- 14 Administration expense, other than general assistance -
Office salaries, office supplies, printing and publishing, dues, subscriptions, telephone, office equipment, repair and maintenance, insurance premiums, fidelity bond premiums, recording fees, legal fees, accounting fees
- 15 Other services and expenses -
Travel, meetings, automobile expense, transportation for travel, damage claims, license, titles, rabies and animal control, veterinary, payroll taxes, property tax
- 16 Welfare expenditures, general assistance -
Home relief, hospitalization, institutional care, transient care, burial of poor
- 17 Administration expense, general assistance -
Office salaries, office supplies, printing, dues, subscriptions, telephone, office equipment repair and maintenance, insurance premiums, fidelity bond premiums, travel and automobile expense, legal fees, court costs
- 18 Land and building purchases -
Cost of buildings purchased or constructed, land for buildings
- 19 Equipment purchased -
Trucks, automobiles, desks, chairs, etc.
- 20 Other -
Expenditures not classified - Miscellaneous expenditures - Contingencies
- 21 Payment of tax anticipation warrants, bonds and loans -
Repayment of borrowings on tax anticipation warrants, bonds payable over a term of years, equipment purchases contracts, bank loans, loans from other funds to be repaid in subsequent years
- 22 Transfers from other funds -
Transfer of monies to other funds to be repaid within the same year





1971

ANNUAL REPORT

To be filed by Township Road and
Bridge Funds

Required under Illinois law, House
Bill 588, Chapter 85, section 701-710

Report submitted for -

Name of government unit

Address - County

Street

City

Fiscal year

From _____ Thru _____

Submitted by - Written signature

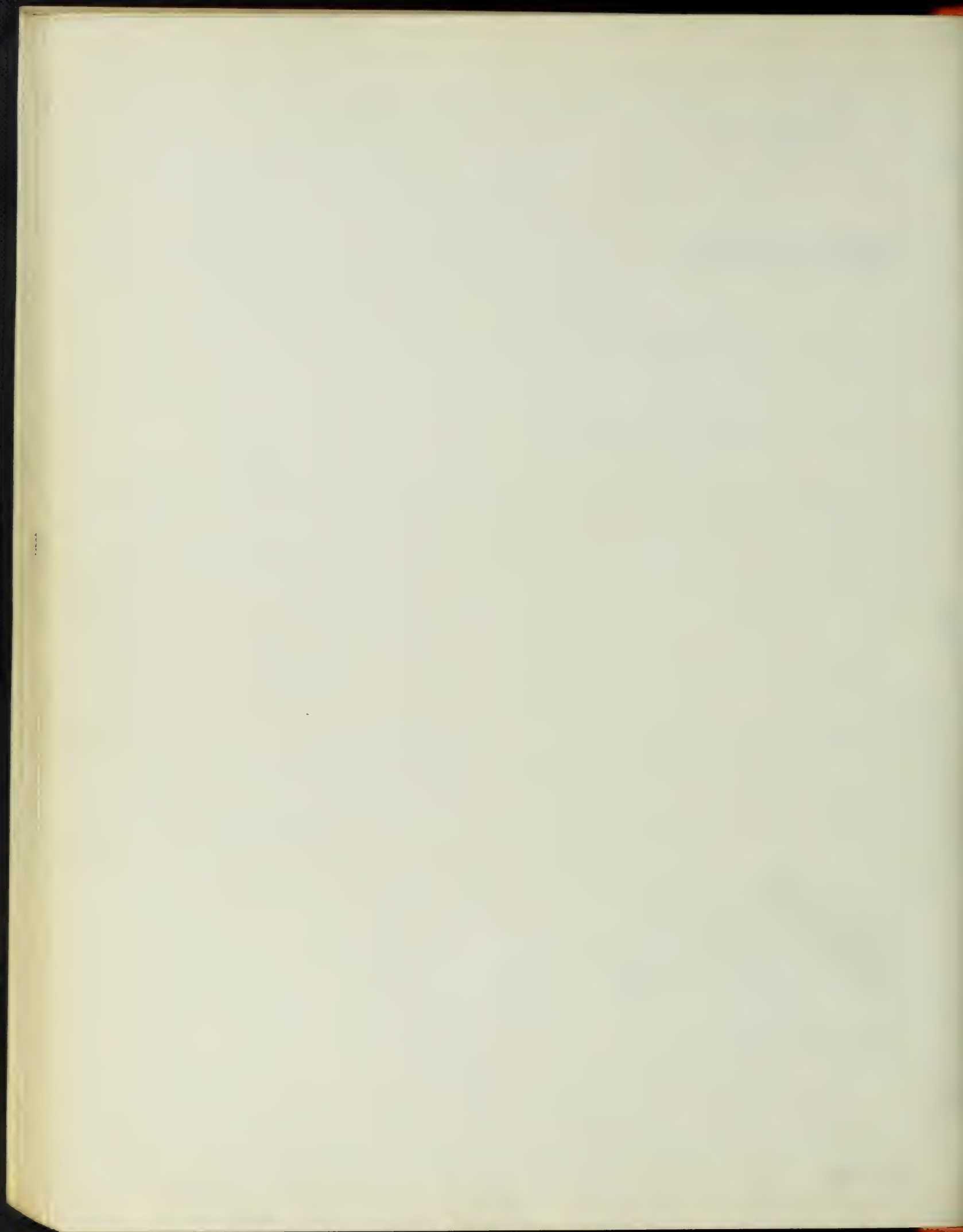
Printed or typed signature

Title

MICHAEL J. NOVLETT

Auditor of Public Accounts

State of Illinois
201 Capitol Building
Springfield, Illinois 62706

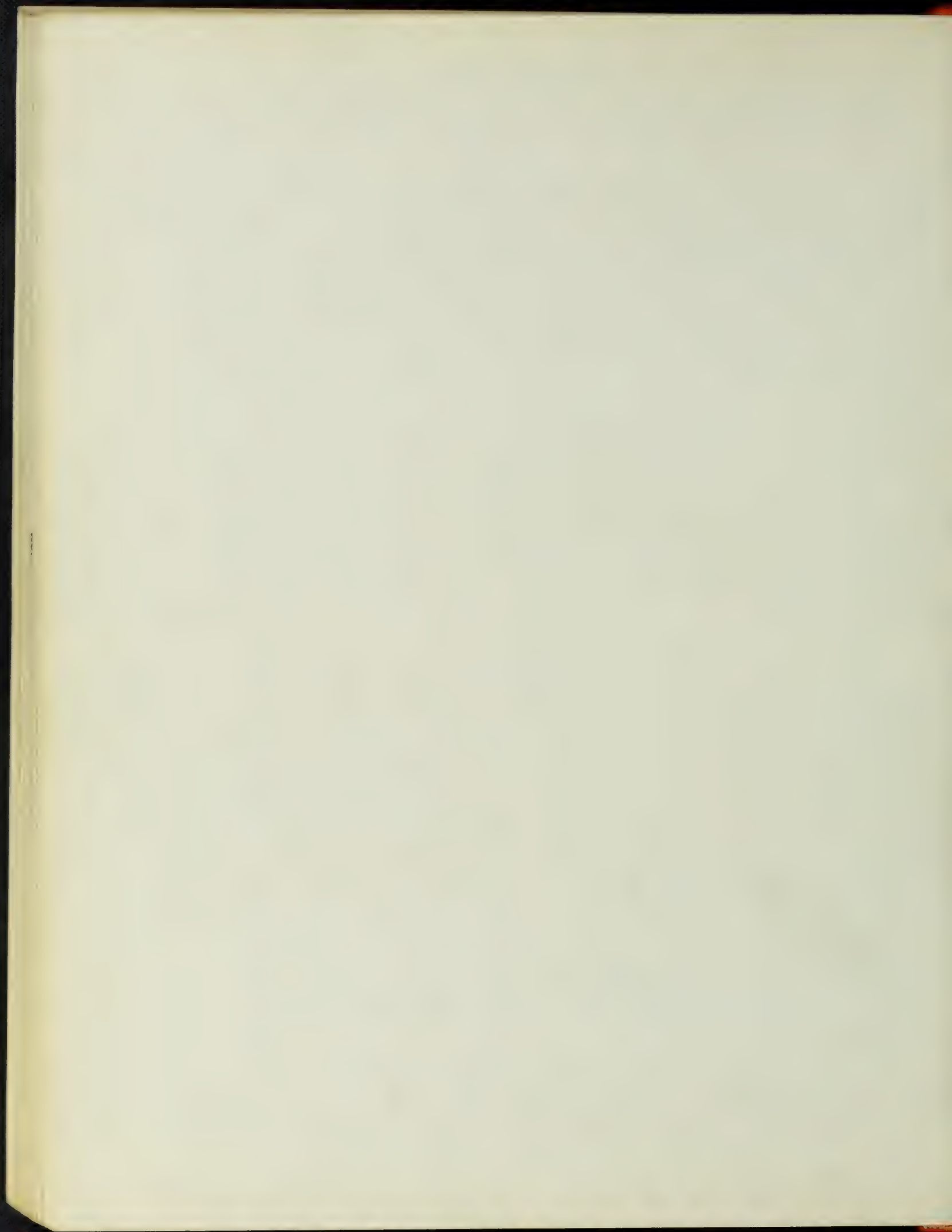


REVENUE AND EXPENDITURES

Basis of report (check one) _____ cash receipts and disbursements _____ accounts

REVENUE		
Taxes, property	01	
Materials and services sold	02	
From other no account agencies	03	
Loans to government agencies repaid	04	
Borrowings	05	
Transfers to other funds repaid	06	
Sale of equipment and property	07	
Other	08	
Total revenue		

EXPENDITURES		
Construction of roads	10	
Construction of bridges	11	
Maintenance of roads	12	
Maintenance of bridges	13	
Paving of roads	14	
Repair of machinery and equipment	15	
Prevention and extirpation of weeds	16	
Purchase of machinery and equipment	17	
Land and buildings	18	
Administration	19	
Other (provision for contingencies)	20	
Payment of anticipation warrants, bonds, loans and interest	21	
Transfers from other funds	22	
Total expenditures		



Cash on hand

25

BANK BALANCES

Fund name	Balance, beginning		Receipts		Disbursements		Balance, ending	
Total								

25

INVESTMENTS

Fund name	Balance, beginning		Purchased		Sold		Balance, ending	

26

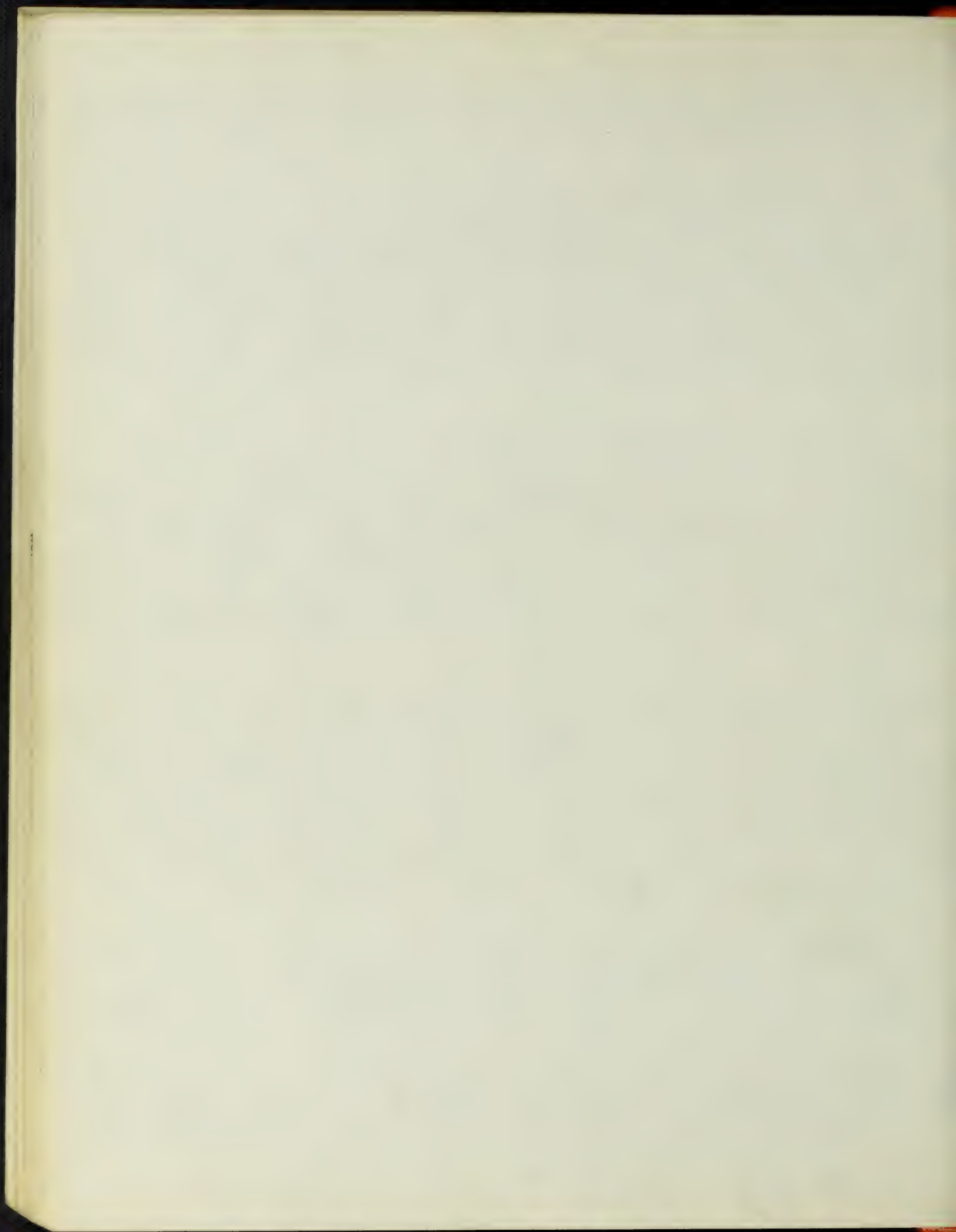
INDEBTEDNESS

Description	Balance, beginning		Paid		Borrowed		Balance, ending	
Notes								
Anticipation warrants								
Bonds								
Total								

30

ACCUMULATED VALUE OF PLANT, PROPERTY, AND EQUIPMENT

Description	Basis of valuation	Amount	
Land			
Buildings and improvements			
Highways and structures			
Equipment			



APPROPRIATION

Fund name	Tax year	Amount
Total		

REVENUE

Explanation of content of titles

- 01 Taxes, property -
Real estate and personal property tax
- 02 Materials and services sold -
Culverts, tile, supplies, road oil, rock, sand, chips, grading surfacing, hauling, snow removal, junk, repair parts and material
- 03 Other government agencies -
Received from any government agency, except property tax
- 04 Loans repaid -
Received on loans to other funds or other government agencies, not including transfers from other funds
- 05 Borrowings -
Anticipation warrants, bonds issued, loans
- 06 Transfers to other funds repaid -
Received on temporary transfers to other funds
- 07 Sale of property and equipment -
Sale of land, buildings, machinery, trucks, automobiles and miscellaneous equipment
- 08 Other -
Revenue from any other source

EXPENDITURES

Explanation of content of titles

- 0 Construction of roads -
Building new roads, widening and resurfacing existing roads, includes labor, materials, machine hire, gasoline and oil, general supplies
- 1 Construction of bridges -
Building new bridges, removing and completely replacing existing bridges, includes labor, materials, machine hire, gasoline and oil, general supplies

EXPENDITURES

Explanation of content of titles
(continued)

- 12 Maintenance of roads -
Grading, ditching, patching, existing roads, includes labor, material, machine hire, gasoline and oil, general supplies
- 13 Maintenance of bridges -
Painting, replacing floor and guard rails, treatment of existing bridges, includes labor, material, machine hire, gasoline and oil
- 14 Oiling of roads -
Oil, spreading oil, gravel and rock, spreading gravel and rock, removing excess gravel and rock
- 15 Repair of machinery and equipment -
Parts and labor for repair and maintenance of machinery and equipment, vehicle license, vehicle testing
- 16 Prevention and extirpation of weeds -
Labor, spray materials, mowing
- 17 Purchase of machinery and equipment -
Road working equipment, material handling equipment, trucks, automobiles, garage equipment, desks, chairs, etc.
- 18 Buildings -
Cost of buildings purchased or constructed, land for building and yards
- 19 Administration -
Office salaries, office supplies, printing, dues, subscriptions, telephone, radio, office equipment repair and maintenance, insurance premiums, fidelity bond premiums, travel and automobile expense, meetings, recording fees, legal fees, accounting fees, engineering fees, court cost, heat, electric power
- 20 Other -
Expenditures not otherwise classified - contingencies
- 21 Payment of anticipation warrants, bonds and loans -
Repayment of borrowings on tax anticipation warrants, bonds, payable over a term of years, equipment purchase contracts, bank loans, loans from other funds to be repaid in subsequent years
- 22 Transfers from other funds -
Transfer of monies to other funds to be repaid within a short period of time

1971

ANNUAL REPORT

To be filed by government units other
than Cities and Townships

Required under Illinois law, House
Bill 588, Chapter 85, section 701-710

Report submitted for -

Name of government unit

Address - County

Street

City

Fiscal year

From _____ Thru _____

Submitted by - Written signature

Printed or typed signature

Title

MICHAEL J. HOWLETT

Auditor of Public Accounts

State of Illinois
201 Capitol Building
Springfield, Illinois 62706

REVENUE AND EXPENDITURES

Base of report (check one) _____ cash receipts and disbursements _____ accrual

REVENUE

AMOUNT

Taxes, property	01		
Taxes, other	02		
Assessments	03		
Fees for service rendered	04		
Fees, recreation facilities	05		
Sales from concessions	06		
Sale of materials	07		
Sale of land, buildings and equipment	08		
Interest on investments	09		
From other government agencies	10		
Investments sold	11		
Loans repaid	12		
Participation warrants issued	13		
Bonds payable sold	14		
Other	15		
Total revenue			

EXPENDITURES

Personal services, gross	20		
Utilities	21		
Supplies and materials, operating	22		
Supplies and materials, construction	23		
Payroll taxes and employee retirement	24		
Land, land improvements, buildings, equipment	25		
To other government agencies	26		
Payment of loans and interest	27		
Investments purchased	28		
Other	29		
Total expenditures			

Cash on hand

30

BANK BALANCES

Fund name	Balance, beginning		Receipts		Disbursements		Balance, ending	
Total								

30

INVESTMENTS

Fund name	Balance, beginning		Purchased		Sold		Balance, ending	
Total								

31

INDEBTEDNESS

Description	Balance, beginning		Paid		Borrowed		Balance, ending	
Loans								
Anticipation tax warrants								
Bonds								
Total								

32

ACCUMULATED VALUE OF PLANT, PROPERTY AND EQUIPMENT

Description	Basis of valuation		Amount	
Land				
Land improvements				
Buildings and structures				
Equipment				

APPROPRIATION

	Tax Year		
Total			

REVENUE

Explanation of content of title

- 01 Taxes, property -
Real estate and personal property tax
- 02 Taxes, other -
Foreign fire insurance company tax
- 03 Assessments -
A levy to produce revenue computed on a basis other than by tax levy
- 04 Fees for services rendered -
Fire calls and fire service contracts
Space rental, buildings, storage, parking, camping, day camps
Rental from concession rights, permits
- 05 Fees, recreation facilities -
Golf, swimming, boat dockage and harbor operation, planetarium, zoo, action sports, theatre
- 06 Sales from concessions -
Food and drink, souvenirs, items connected with recreation facilities
- 07 Sale of material -
Junk material, operating supplies
- 08 Sale of land, buildings, and equipment -
Sale of land, easements, buildings, movable equipment
- 09 Interest on investments -
Interest earned on monies invested
- 10 Other government agencies -
Received from any government agency, except property taxes
- 11 Investments sold -
Sale of U. S. Government bonds, certificates of deposit
- 12 Loans repaid -
Loans to other funds or governmental agencies repaid
- 13 Anticipation warrants issued -
Sale of anticipation warrants

REVENUE

Explanation of content of title
(continued)

- 14 Bonds payable sold -
Sale of bonds payable
- 15 Other -
All revenue not otherwise classified

EXPENDITURES

Explanation of content of title

- 20 Personal services -
Salaries, wages, contract personal service
- 21 Utilities -
Telephone, water, electric power, heat
- 22 Supplies and material, operating -
Merchandise for concessions, gasoline, oil, repair and maintenance materials, repair and maintenance by carpenters, contractors, janitor materials, sanitation materials, office supplies, repair and maintenance of equipment, employee welfare
- 3 Supplies and materials, construction -
Construction contracts, materials, supplies, all cost of constructing new facilities
- 24 Payroll taxes and employee retirement -
Payroll taxes and contributions to employee retirement plans
- 25 Land, land improvements, buildings and equipment
Land acquired, grading, sodding, roads, waterways, drainage, sewers, bridges, culverts, landscaping, removal and planting trees, all moveable equipment
- 26 Other government agencies -
Refunds of fund previously received or contributions to projects of other agencies
- 27 Payment of loans and interest -
Payment of anticipation warrants, bond principal, other loans and interest
- 28 Investments purchased -
Purchase of government bonds, bank certificates of deposit, etc.
- 29 Other -
Expenditures not classified, miscellaneous expenditures, contingencies

APPENDIX G

FORM USED BY THE ILLINOIS SUPERINTENDENT OF PUBLIC INSTRUCTION FOR
SCHOOL DISTRICT ANNUAL FINANCIAL REPORTS

STATE OF ILLINOIS
OFFICE OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION
RAY PAGE, Superintendent

Department of Claims and Accounting
325 South Fifth Street
Springfield, Illinois 62706



Code (leave blank)

County _____
District Number _____
District Name _____
Street _____
City _____

DO NOT ADD LINES

Proper Coding and Reference to the Chart of Accounts (Illinois Financial Accounting Manual For Local School Systems, Circular Series A, No. 246) eliminates the necessity for adding lines. Reports submitted with lines added are unacceptable.

1. I certify that the report and supporting schedules submitted herewith, Form OSPI 20-01-110, is based on the official Financial records of School District _____

No. _____, in _____ County and represent accurately those records to the best of my knowledge and belief.

Signature _____

(Indicate title of person signing here by checking (x) below)

☐

SUPERINTENDENT

☐

CLERK OR SECRETARY

☐

TOWNSHIP TREASURER (Class II Counties)

Signature _____

(Clerk or Secretary)

Signature _____

(President)

DISTRIBUTION: green — Office of the Superintendent of Public Instruction
pink — Superintendent, Educational Service Region
white — School District work copy and file copy

2. Firm employed to conduct the district audit:

Name _____

Address _____

License No. _____

3. Did the firm listed above prepare this report? -

4. Name of individual preparing this report: _____

5. Received by the Superintendent, Educational Service Region

(Date Received)

(Signature)

6. Received in the Office of the Superintendent of Public Instruction

(Date Received)

STATEMENT OF POSITION JUNE 30, 1970

	Account No.	(1) EDUCATIONAL	(2) BUILDING	(3) BOND AND INTEREST	(4) TRANSPORTATION
ASSETS					
CASH					
Petty Cash	101.1	\$			
Imprest Fund	101.2				
Cash in Banks	101.3		\$		\$
INVESTMENTS	102.0				
INTERFUND RECEIVABLES					
Loans Due from Educational Fund.....	103.1				
Loans Due from Building Fund	103.2				
Loans Due from Transportation Fund	103.3				
VOCATIONAL PROJECTS FOR RESALE	104.0				
OTHER ASSETS	109.0				
ACCOUNTS RECEIVABLE (accrual basis only)					
Taxes Receivable	105.1				
Governmental Claims Receivable	105.2				
Other Receivables	105.9				
ALLOWANCE FOR UNCOLLECTIBLE ITEMS (accrual basis only)					
Allowance for Uncollectible Taxes	106.1	((((
Allowance for Uncollectible Claims	106.2	((((
Other Allowances	106.9	((((

STATEMENT OF POSITION JUNE 30, 1970

	Account No.			
	(1)	(2)	(3)	(4)
	EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
ACCURED REVENUE (accrual basis only)				
Accured Interest	107.1			
Accured Tuition	107.2			
Other Revenue	107.9			
DEFERRED CHARGES (accrual basis only)				
Prepaid Insurance	108.1			
Prepaid Interest	108.2			
Inventory of Supplies	108.3			
Other Deferred Charges	108.9			
TOTAL ASSETS	\$	\$	\$	\$
LIABILITIES AND FUND BALANCES				
ANTICIPATION WARRANTS PAYABLE	201.0	\$	\$	\$
TEACHERS' ORDERS PAYABLE	202.0			
INTERFUND PAYABLES				
Loans Due to Building Fund	203.1			
Loans Due to Working Cash Fund	203.2			
Loans Due to Educational Fund	203.3			
Loans Due to Transportation Fund	203.4			

(5)	(6)	(7)	(8)	(9)
MUNICIPAL RETIREMENT	SITE AND CONSTRUCTION	WORKING CASH	RENT	CAPITAL IMPROVEMENTS
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

STATEMENT OF POSITION - JUNE 30, 1970

	(1)	(2)	(3)	(4)
Account No.	EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
PAYROLL DEDUCTIONS PAYABLE				
Teachers' Pension	204.1			
Withholding Tax—Federal	204.21			
Withholding Tax—State	204.22			
Municipal Retirement	204.3			
Annuities	204.4			
Insurance	204.5			
Other	204.9			
OTHER LIABILITIES				
Contracts Payable—Buses	209.1			
Other	209.2			
ACCOUNTS PAYABLE				
(accrual basis only)	205.0			
ACCRUED EXPENSE				
(accrual basis only)				
Accrued Salaries	206.1			
Accrued Tuition	206.2			
Accrued Interest	206.3			
Accrued Rent	206.4			
Other Accrued Expense	206.9			
Bonds Payable	207.0			
(accrual basis only)				
Interest Payable on Bonds	208.0			
(accrual basis only)				
TOTAL LIABILITIES	\$	\$	\$	\$
FUND BALANCE	\$300.0	\$	\$	\$
TOTAL LIABILITIES AND FUND BALANCE	\$	\$	\$	\$

ANALYSIS OF CHANGE IN FUND BALANCE

	(1)	(2)	(3)	(4)
	EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION

FUND BALANCE, July 1, 1969 \$ \$ \$ \$

ADD:

Excess of Revenue over Expenditures:
Line 278, pages 36 and 37

Other: (describe briefly)

1.
2.
3.
4.
Total (Fund Balance and Additions) \$ \$ \$ \$

DEDUCT:

Deficiency of Revenue over Expenditures:
Line 278, pages 36 and 37 \$ \$ \$ \$

Other: (describe briefly)

1.
2.
3.
4.
Total Deductions \$ \$ \$ \$
FUND BALANCE, June 30, 1970 \$ \$ \$ \$

	(5)	(6)	(7)	(8)	(9)
	MUNICIPAL RETIREMENT	SITE AND CONSTRUCTION	WORKING CASH	RENT	CAPITAL IMPROVEMENTS
	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____	_____
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
REVENUE						
1.	TAXES:					
2.	Back Taxes	401.1				
3.	1968 Taxes (Received after June 30, 1969)	401.10				
4.	1969 Taxes (Received prior to July 1, 1970)	401.11				
5.	Liability Insurance	401.12				
6.	Fire Prevention & Safety	401.13				
7.	Special Bd. Construction	401.14				
8.	Junior College Tuition	401.15				
9.	Area Vocational Construction	401.16				
10.	Payments in Lieu of Taxes	401.2				
11.	Excess Township Funds	401.3				
12.	TOTAL		\$	\$	\$	\$
13.	GOVERNMENTAL DIVISIONS:					
14.	Common School Fund:					
15.	General State Aid	402.11				
16.	Orphans Tuition	402.12				
17.	Military Encampment	402.13				
18.	State Owned Housing	402.14				
19.	Tax Equivalent Grants	402.15				
20.	State Impunction Aid	402.16				
21.	State Transportation Aid:					
22.	Regular Students	402.21				

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.	\$		\$	\$	\$
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
23.	Special Education	402.22				
24.	Vocational Education	402.23				
25.	Driver Education	402.4				
26.	Special Education	402.5				
27.	Vocational Education	402.6				
28.	Gifted Education	402.7				
29.	Federal Aid:					
30.	Public Law 815	402.81				
31.	Public Law 874	402.82				
32.	NDDEA—Title III	402.833				
33.	NDDEA—Title V	402.835				
34.	Public Law 89-10 Title I	402.861				
35.	Public Law 89-10 Title II	402.862				
36.	Public Law 89-10 Title III	402.863				
37.	Public Law 89-10 Title V	402.865				
38.	Public Law 89-10 Title VI	402.866				
39.	Public Law 89-10 Title VII	402.867				
40.	Public Law 89-10 Title VIII	402.868				
41.	Public Law 90-35 Part B-2	402.87				
42.	Other Federal Aid	402.91				
	(attach itemization)					

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.					
39.					
40.					
41.					
42.					

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
43.	Other State Aid (attach itemization)	402.92				
44.	Other Municipal Aid (attach itemization)	402.93				
45.	Total Governmental Divisions		\$	\$		\$
46.	SALE OF BONDS:					
47.	Principal on Bonds Sold	403.1				
48.	Premium on Bonds Sold	403.2				
49.	Accrued Interest on Sale of Bonds...	403.3				
50.	Total Sale of Bonds		\$	\$		\$
51.	Interest on Investments	404.0	\$	\$	\$	\$
52.	SALE OF PROPERTY:					
53.	Sale of Equipment	405.1				
54.	Sale of Building and Grounds	405.2				
55.	Total Sale of Property		\$	\$		\$
56.	TUITION:					
57.	Tuition—Regular	406.1				
58.	Tuition—Joint Agreements	406.2				
59.	Other Tuition	406.9				
60.	Total Tuition		\$			

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
43.					
44.					
45.	\$	\$			
46.					
47.					
48.					
49.					
50.		\$	\$		
51.	\$	\$	\$	\$	\$
52.					
53.					
54.					
55.					
56.					
57.					
58.					
59.					
60.					

Line No.	Account Title	Account No.				
			(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
61.	PAYMENT FROM OTHER DISTRICTS FOR TRANSPORTATION					
62.	Regular	408.1				
63.	Area Vocational Education	408.2				
64.	Special Education	408.3				
65.	Total Payment from Other Districts for Transportation					
66.	OTHER REVENUE (attached itemization)	409.0	\$	\$	\$	\$
67.	STUDENT AND COMMUNITY SERVICES					
68.	Adult Education:					
69.	Rental of Textbooks	411.3				
70.	Sale of Textbooks	411.4				
71.	Tuition	411.5				
72.	State Reimbursement	411.6				
73.	Other Revenue	411.9				
74.	Total Adult Education		\$			
75.	Summer School:					
76.	Taxes	412.2				
77.	Rental of Textbooks	412.3				
78.	Sale of Textbooks	412.4				
79.	Tuition	412.5				
80.	State Aid	412.6				

Line No.	(6) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
61.					
62.					
63.					
64.					
65.					
66.	\$	\$	\$	\$	\$
67.					
68.					
69.					
70.					
71.					
72.					
73.					
74.					
75.					
76.					
77.					
78.					
79.					
80.					

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
81.	Other Revenue	412.9				
82.	Total Summer School		\$			
83.	Athletic Program:					
84.	Admissions	413.1				
85.	Other Revenue	413.9				
86.	Total Athletic Program		\$			
87.	Textbooks—Regular Program:					
88.	Rental of Textbooks	414.3				
89.	Sale of Textbooks	414.4				
90.	Other Revenue	414.9				
91.	Total Textbooks		\$			
92.	Lunch Program:					
93.	Sale of Food:					
94.	Student Payments	415.41				
95.	Adult Payments	415.42				
96.	State Reimbursement	415.6				
97.	Federal Reimbursements:					
98.	School Lunch	415.71				
99.	Special Milk	415.72				
100.	Breakfast	415.73				
101.	Non-Food	415.74				
102.	Other Revenue	415.9				
103.	Total Lunch Program		\$			

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
81.					
82.					
83.					
84.					
85.					
86.					
87.					
88.					
89.					
90.					
91.					
92.					
93.					
94.					
95.					
96.					
97.					
98.					
99.					
100.					
101.					
102.					
103.					

Line No.	Account Title	Account No.				
			(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
104.	Economic Opportunity Project:					
105.	Federal Reimbursement	416.7				
106.	Other Revenue	416.9				
107.	Total Economic Opportunity Project:		\$			
108.	Manpower Development and Training Act:					
109.	Federal Reimbursement	417.7				
110.	Other	417.9				
111.	Total Manpower Development and Training Act		\$			
112.	Other Student and Community Services:					
113.	Admissions	419.1				
114.	Fees	419.2				
115.	Rentals	419.3				
116.	Other	419.9				
117.	Total Other Student and Community Services		\$			
118.	Transfers In:					
119.	Transportation Deficit from Educational Fund	481.0				
120.	Permanent Transfer from Working Cash Fund (Abolishment)	482.0				
121.	Permanent Transfer of Interest from Working Cash Fund	483.0				
122.	Total Transfers In		\$			
123.	TOTAL REVENUE		\$	\$	\$	\$
(Total of lines 12, 45, 50, 51, 55, 60, 65, 66, 74, 82, 86, 91, 103, 107, 111, 117, 122)						

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
104.					
105.					
106.					
107.					
108.					
109.					
110.					
111.					
112.					
113.					
114.					
115.					
116.					
117.					
118.					
119.					
120.					
121.					
122.					
123.	\$	\$	\$	\$	\$

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
EXPENDITURES						
124. ADMINISTRATION:						
125.	Salaries	501.1				
126.	Contractual Services	501.2				
127.	Supplies	501.3				
128.	Travel	501.7				
129.	Other	501.9				
130.	Total Administration		\$			
131. INSTRUCTION:						
132.	Salaries:					
133.	Principals	502.11				
134.	Consultants or Supervisors	502.12				
135.	Teachers—Elementary	502.13				
136.	Teachers—Secondary	502.14				
137.	Teacher—Aides	502.15				
138.	Teachers—Divided Time	502.16				
139.	Other Instructional Staff	502.17				
140.	Secretaries and Clerks	502.18				
141.	Other Salaries	502.19				
142.	Contractual Services	502.2				

	(5)	(6)	(7)	(8)	(9)
Line No.	MUNICIPAL RETIREMENT	SITE AND CONSTRUCTION	WORKING CASH	RENT	CAPITAL IMPROVEMENTS
124.					
125.					
126.					
127.					
128.					
129.					
130.					
131.					
132.					
133.					
134.					
135.					
136.					
137.					
138.					
139.					
140.					
141.					
142.					

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION

143.	Instructional Supplies:					
144.	Textbooks	502.31				
145.	Library and Audio Visual (Cataloged)	502.32				
146.	Library and Audio Visual (Not Cataloged)	502.33				
147.	Other Supplies	502.39				
148.	Travel	502.7				
149.	Tuition Paid—Regular	502.81				
150.	Tuition Paid—Joint Agreements	502.82				
151.	Other	502.9				
152.	Total Instruction		\$			
153.	ATTENDANCE:					
154.	Salaries	503.1				
155.	Contractual Services	503.2				
156.	Supplies	503.3				
157.	Travel	503.7				
158.	Other	503.9				
159.	Total Attendance		\$			
160.	HEALTH:					
161.	Salaries	504.1				
162.	Contractual Services	504.2				
163.	Health—Supplies	504.3				

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
143.					
144.					
145.					
146.					
147.					
148.					
149.					
150.					
151.					
152.					
153.					
154.					
155.					
156.					
157.					
158.					
159.					
160.					
161.					
162.					
163.					

Line No.	Account Title	Account No.	(1)				(2)				(3)				(4)			
			EDUCATIONAL				BUILDING				BOND AND INTEREST				TRANSPORTATION			
164.	Health—Travel	504.7																
165.	Other	504.9																
166.	Total Health																	
167.	OPERATION:																	
168.	Salaries	506.1																
169.	Contractual Services	506.2																
170.	Supplies	506.3																
171.	Heating	506.4																
172.	Utilities	506.5																
173.	Travel	506.7																
174.	Payments to Other Districts	506.8																
175.	Other	506.9																
176.	Total Operation																	
177.	MAINTENANCE:																	
178.	Salaries	507.1																
179.	Contractual Services	507.2																
180.	Supplies	507.3																
181.	Maintenance—Travel	507.7																
182.	Other Maintenance	507.9																
183.	Total Maintenance																	

	(5)	(6)	(7)	(8)	(9)
Line No.	MUNICIPAL RETIREMENT	SITE AND CONSTRUCTION	WORKING CASH	RENT	CAPITAL IMPROVEMENTS
164.					
165.					
166.					
167.					
168.					
169.					
170.					
171.					
172.					
173.					
174.					
175.					
176.					
177.					
178.					
179.					
180.					
181.					
182.					
183.					

Line No.	Account Title	Account No.				
			(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
184. FIXED CHARGES:						
185.	Employer's Share of Retirement Systems					
186.	Payment to Teachers' Retirement System	508.41				
187.	Payment to Illinois Municipal Retirement Fund	508.42				
188.	Insurance	508.5				
189.	Rental	508.6				
190.	Interest:					
191.	Interest—Anticipation Warrants	508.81				
192.	Interest—Teachers' Orders	508.82				
193.	Interest—Bonds	508.83				
194.	Service Charges on Bonds	508.84				
195.	Other Interest	508.89				
196.	Other Fixed Charges	508.9				
197.	Total Fixed Charges		\$	\$	\$	\$
198.	OTHER EXPENDITURES (attach itemization)	509.0	\$	\$	\$	\$
199. STUDENT AND COMMUNITY SERVICES						
200.	Adult Education:					
201.	Salaries	511.1				
202.	Contractual Services	511.2				
203.	Materials and Supplies	511.3				
204.	Travel	511.7				

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
184.					
185.					
186.					
187.					
188.					
189.					
190.					
191.					
192.					
193.					
194.					
195.					
196.					
197.	\$	\$	\$	\$	\$
198.	\$	\$	\$	\$	\$
199.					
200.					
201.					
202.					
203.					
204.					

Line No.	Account Title	Account No.				
			(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
205.	Other Adult Education	511.9				
206.	Total Adult Education					
207.	Summer School:					
208.	Salaries	512.1				
209.	Contractual Services	512.2				
210.	Materials and Supplies	512.3				
211.	Travel	512.7				
212.	Other	512.9				
213.	Total Summer School					
214.	Athletic Program:					
215.	Salaries	513.1				
216.	Contractual Services	513.2				
217.	Materials and Supplies	513.3				
218.	Travel	513.7				
219.	Other	513.9				
220.	Total Athletic Program					
221.	Textbooks (For Rental or Sale):					
222.	Salaries	514.1				
223.	Contractual Services	514.2				
224.	Materials and Supplies	514.3				
225.	Travel	514.7				

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
205.					
206.					
207.					
208.					
209.					
210.					
211.					
212.					
213.					
214.					
215.					
216.					
217.					
218.					
219.					
220.					
221.					
222.					
223.					
224.					
225.					

Line No.	Account Title	Account No.	(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
226.	Other	514.9				
227.	Total Textbooks		\$			
228.	Lunch Program:					
229.	Salaries	515.1				
230.	Contractual Services	515.2				
231.	Materials and Supplies:					
232.	Food	515.31				
233.	Other	515.39				
234.	Travel	515.7				
235.	Other	515.9				
236.	Total Lunch Program		\$			
237.	Economic Opportunity Project:					
238.	Salaries	516.1				
239.	Contractual Services	516.2				
240.	Materials and Supplies	516.3				
241.	Travel	516.7				
242.	Other	516.9				
243.	Total Economic Opportunity Project		\$			
244.	Manpower Development and Training Act:					
245.	Salaries	517.1				
246.	Contractual Services	517.2				

	(5)	(6)	(7)	(8)	(9)
Line No.	MUNICIPAL RETIREMENT	SITE AND CONSTRUCTION	WORKING CASH	RENT	CAPITAL IMPROVEMENTS
226.					
227.					
228.					
229.					
230.					
231.					
232.					
233.					
234.					
235.					
236.					
237.					
238.					
239.					
240.					
241.					
242.					
243.					
244.					
245.					
246.					

Line No.	Account Title	Account No.				
			(1)	(2)	(3)	(4)
			EDUCATIONAL	BUILDING	BOND AND INTEREST	TRANSPORTATION
247.	Materials and Supplies	517.3				
248.	Travel	517.7				
249.	Other	517.3				
250.	Total Manpower Development and Training Act		\$			
251.	Other Student and Community Services:					
252.	Salaries	519.1				
253.	Contractual Services	519.2				
254.	Materials and Supplies	519.3				
255.	Travel	519.7				
256.	Other	519.9				
257.	Total Other Student and Community Services		\$	\$		
258.	VOCATIONAL EDUCATION—RESEARCH AND DEVELOPMENT					
259.	Salaries	520.1				
260.	Contractual Services	520.2				
261.	Materials and Supplies	520.3				
262.	Travel	520.7				
263.	Other	520.9				
264.	Total Research and Development		\$			

Line No.	(5)	(6)	(7)	(8)	(9)
	MUNICIPAL RETIREMENT	SITE AND CONSTRUCTION	WORKING CASH	RENT	CAPITAL IMPROVEMENTS
247.					
248.					
249.					
250.					
251.					
252.					
253.					
254.					
255.					
256.					
257.					
258.					
259.					
260.					
261.					
262.					
263.					
264.					

Line No.	Account Title	Account No.	(1)				(2)		(3)		(4)	
			EDUCATIONAL		BUILDING		BOND AND INTEREST		TRANSPORTATION			
265.	CAPITAL OUTLAY:											
266.	Site Acquisition and Improvements ..	561.0										
267.	New Buildings and Improvements ..	562.0										
268.	Additional Equipment	563.0										
269.	Replacement Equipment	564.0										
270.	Total Capital Outlay		\$				\$				\$	
271.	BOND PRINCIPAL RETIRED	570.0						\$				
272.	TRANSFERS OUT											
273.	Transportation Deficit to Transportation Fund	581.0										
274.	Permanent Transfer to Educational Fund (Abolishment)	582.0										
275.	Permanent Transfer of Interest to Educational or Building Fund	583.0										
276.	Total Transfers Out		\$									
277.	TOTAL EXPENDITURES		\$				\$				\$	
(Total of lines 130, 152, 159, 166, 176, 183, 197, 198, 206, 213, 220, 227, 236, 243, 250, 257, 264, 270, 271, 276)												
278.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES (line 123 less line 277)		\$				\$				\$	

Line No.	(5) MUNICIPAL RETIREMENT	(6) SITE AND CONSTRUCTION	(7) WORKING CASH	(8) RENT	(9) CAPITAL IMPROVEMENTS
265.					
266.					
267.					
268.					
269.					
270.		\$			\$
271.					
272.					
273.					
274.					
275.					
276.			\$		
277.	\$	\$	\$	\$	\$
278.	\$	\$	\$	\$	\$

SCHEDULE OF BONDS AND INTEREST PAYABLE

Line No.	BOND ISSUE	A	B	C
1.	Year of Bond Issue			
2.	Bonds Outstanding as of 7-1-69	\$	\$	\$
	ADD:			
2.	Bonds Issued 7-1-69 through 6-30-70			
	LESS:			
4.	Bonds Retired 7-1-69 through 6-30-70			
5.	Bonds Outstanding as of 6-30-70			
	ADD: Interest			
6.	Interest from 7-1-70 to maturity on Bonds outstanding			
7.	Total Bonds and Interest Indebtedness as of 6-30-70			
	LESS:			
8.	Balance of Bond and Interest Fund as of 6-30-70			
9.	Amount to be Provided to Retire Bonds and Interest	\$	\$	\$

Line No.	D	E	F	TOTAL
1.				
2. §				
3.				
4.				
5.				
6.				
7.				
8.				
9. §				

* Line 8 must agree with Fund Balance, Column 3, Page 6

SCHEDULE OF TAX ANTICIPATION WARRANTS

Fund	Date of First Issue	(1) Warrants Outstanding 7-1-69	(2) Issued 7-1-69 through 6-30-70	(3) Retired 7-1-69 through 6-30-70
1. Educational		\$	\$	\$
2. Building				
3. Municipal Retirement				
4. Transportation				
5. Bond & Interest (For Site & Construction)				
6. Bond & Interest (For Other)				
7. TOTAL,		\$	\$	\$

SCHEDULE OF TEACHER'S ORDERS AND INTEREST

(1) Teacher's Orders Outstanding 7-1-69	(2) Issued 7-1-69 through 6-30-70	(3) Retired 7-1-69 through 6-30-70
\$	\$	\$
Date First Teacher's Order Issued		

(4) • Warrants Outstanding 6-30-70	(5) Interest Payable 6-30-69	(6) Interest 7-1-69 through 6-30-70	(7) Interest Paid 7-1-69 through 6-30-70	(8) Balance Accrued 6-30-70
1. \$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____
7. \$ _____	\$ _____	\$ _____	\$ _____	\$ _____

* Must agree with
Account No. 201.0
Statement of Position

(4) • Teacher's Orders Outstanding 6-30-70	(5) Interest Payable 7-1-69	(6) Interest 7-1-69 through 6-30-70	(7) Interest Paid 7-1-69 through 6-30-70	(8) Balance Accrued 6-30-70
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
* Must agree with Account No. 202.0 Statement of Position	_____	_____	_____	_____

SUMMARY OF CAPITAL ASSETS AND DEPRECIATION SCHEDULE

	(1) Original Cost	(2) Depreciation Through 6-30-69	(3) Balance of Cost Remaining 6-30-70	(4) Life in Years	(5) Depreciation 1969-1970	(6) Depreciation Through 6-30-70
1. Transportation Equipment	\$	\$	\$	6 3/4	\$	\$
2. Other Equipment	\$	\$	\$	16	\$	\$
3. Buildings	\$	\$	\$	50	\$	\$
4. Land Improvements	\$	\$	\$	20	\$	\$
5. Land	\$	—0—	\$	—0—	—0—	—0—
6. TOTALS	\$	\$	\$		\$	\$

Comments:

1. In Column 1, valuation of Transportation Equipment must be at historical cost. No other basis of valuation is acceptable for Transportation Equipment.
2. In Column 1, valuation of Other Equipment, Buildings, and Land Improvements must be on a historical cost basis, or the June 30, 1970 balance must be an acceptable approximation to the cost as described in Section V of the "Illinois Financial Accounting Manual for Local School Systems."
3. Appraised valuations are acceptable only when the appraisal is based on the original cost of the item on the date it was acquired. In no instance are insurable valuations, replacement valuations, or current appraisal valuations acceptable.
4. Column 2 represents depreciation taken prior to June 30, 1969. Column 3 is determined by subtracting Column 2 from Column 1. Column 5 represents depreciation for the current school year (1969-70). Column 6 is determined by adding Column 2 and Column 5.
5. The above schedule is intended as a Summary of Capital Assets and Depreciation. The information required to complete the Summary should be taken from the detailed Capital Asset records of the district.

APPENDIX H

POPULATION AND PERSONAL INCOME IN THE UNITED STATES,
THE STATE OF ILLINOIS, AND CHAMPAIGN COUNTY, ILLINOIS.

FISCAL YEARS

1967, 1968, 1969, AND 1970.

POPULATION AND PERSONAL INCOME

Fiscal Year	United States	State of Illinois	Champaign County	
			Number	% of State
Population				
1967	197,054,000	10,786,000	152,500	1.4
1968	199,052,000	10,958,000	156,100	1.4
1969	201,123,000	11,047,000	159,600	1.4
1970	202,428,262	11,113,976	163,281	1.5
Personal Income: (in millions of \$)				
Total				
1967	604,265	39,593	510	1.3
1968	654,907	42,296	536	1.3
1969	715,308	45,495	570	1.3
1970	772,409	48,690	625	1.3
Per Capita				
1967	3,066	3,671	3,344	92.2
1968	3,290	3,860	3,434	89.1
1969	3,557	4,120	3,571	86.7
1970	3,816	4,381	3,828	87.4
Private Non-Farm Earnings				
1967	376,109	26,513	197	.7
1968	422,129	29,450	212	.7
1969	460,104	31,743	229	.7
1970	493,102	34,458	239	.7

Sources of Information: Population: For United States and State of Illinois, from U. S. Bureau of the Census, GF Series, State Government Finances. For Champaign County, from Champaign County Regional Planning Commission. Personal Income and Private Non-Farm Earnings: Derived from the annual series on personal income by states and by metropolitan areas prepared by the Office of Business Economics, U. S. Department of Commerce. For purposes of this table, the OBE estimates have been converted to a fiscal year basis. Private Non-Farm earnings include private non-farm wages and salaries, non-farm proprietor's income and other labor income.

APPENDIX I

DOCUMENTARY SOURCES CONSULTED FOR DATA ON REVENUES AND EXPENDITURES.

DOCUMENTARY SOURCES CONSULTED FOR DATA
ON REVENUES AND EXPENDITURES

United States Government

Department of the Treasury^(a)

Internal Revenue Service

Annual Reports

1967

1968

1969

1970

Fiscal Service

Federal Aid to States

1967

1968

1969

1970

Office of Economic Opportunity^(b)

Federal Information Exchange

Federal Outlays in Illinois

1967

1968

1969

1970

Bureau of the Census^(a)

Government Finances

1967

1968

1969

1970

State Government Finances

1967

1968

1969

1970

Compendium of Government Finances

1967 Census of Governments. Volume 4, No. 5.

National Science Foundation^(a)

Federal Support of Research and Development at
Universities and Colleges and Selected Non-Profit
Institutions

1968

1969

1970

State of Illinois^(c)

Commission on Intergovernmental Cooperation

First Annual Report to the Illinois General Assembly
on Federal, State, Local, and Private Funding of
Grants Administered by State Agencies and Universities

June, 1970

Summary

Volume I State Agencies

Volume II State Universities

Auditor of Public Accounts^(d)

State Employees and Payrolls By County, 1966-1970

State-Wide Summary of Municipal Finance

1967

1968

1969

1970

Summary of County Finance

1967

1968

1969

Accounting Provisions to Revenue Bond Ordinances for
Illinois Municipalities

Illinois Statute Laws Relating to Municipal Finance

Secretary of State

Motor Vehicles Registered and Fees Paid

1967

1968

1969

1970

Superintendent of Public Instruction

Annual Statistical Report ^(e)

1967

1968

Annual State Aid Claim Statistics

1968, 1969 Circular Series A, #231

1970, 1971 Circular Series A, #277

Illinois Public Schools Financial Statistics

1969, 1970 Circular Series A, #280

Department of Business and Economic Development

Regional Economic Data Book, 1971

Department of Finance

Annual Reports

1967

1968

1969 (f)

1970

Department of Registration and Education

Annual Reports

1967

1968

1969

1970

Department of Revenue

Annual Reports

1967

1968

1969

1970

Kind of Business According to Cities Within Each County

1967

1968

1969

1970

Department of Local Government Affairs^(g)

Illinois Property Tax Statistics, 1967, 1968

Municipal Fiscal Planning and Management Manual

Bureau of the Budget

Illinois State Budget

1969

1970

Municipal Retirement Fund^(h)

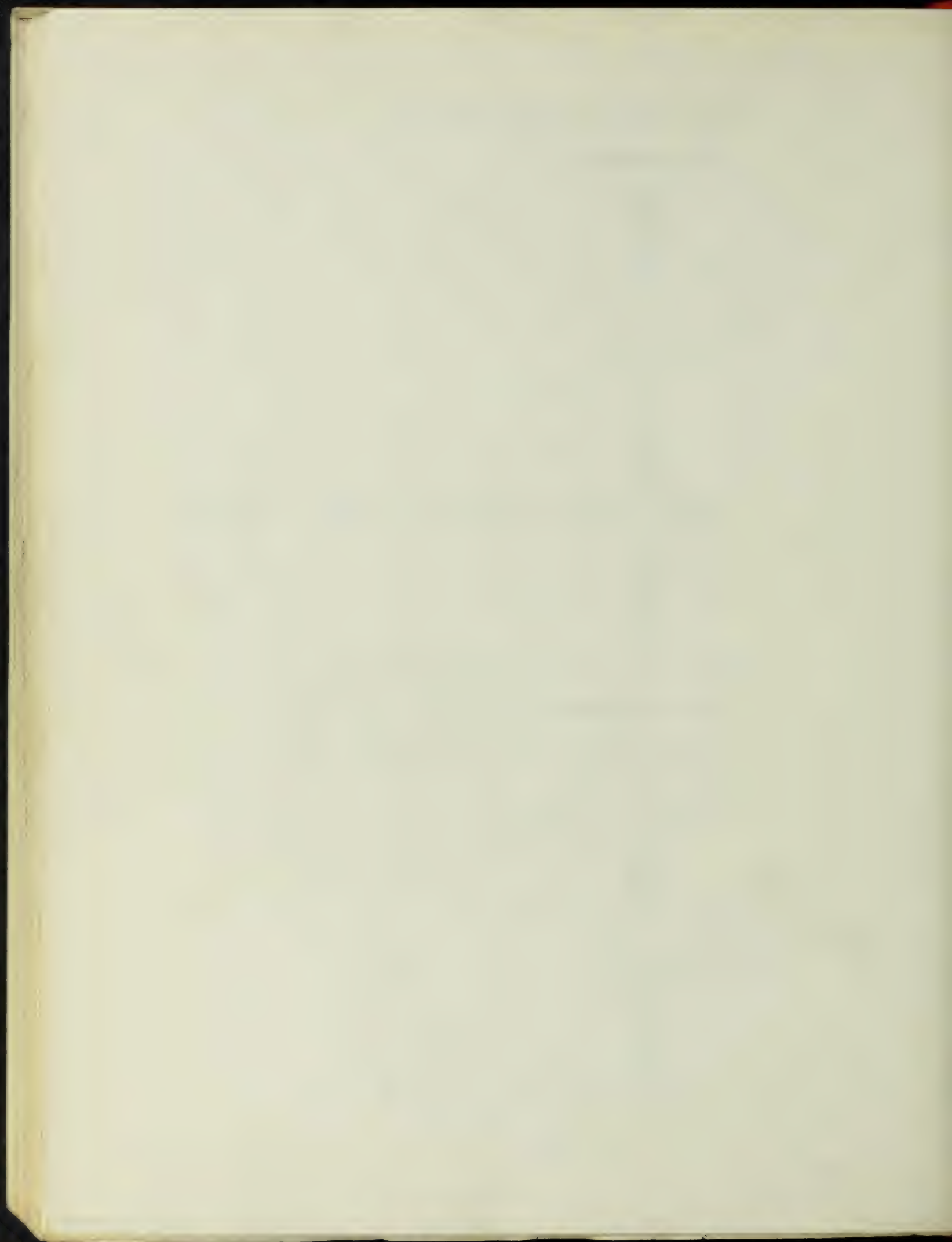
Annual Reports

1967

1968

1969

1970



State Employees Retirement System

Annual Reports

1967

1968

1969

1970

Teachers Retirement System

Annual Reports

1967

1968

1969

1970

State Universities Retirement System⁽ⁱ⁾

Annual Reports

1967

1968

1969

1970

Division of Vocational Rehabilitation

Annual Statistical Reports

1968

1970

Financial Summary

1970

University of Illinois

Comptroller

Annual Reports

1967

1968

1969

1970

Supporting Schedules for the Annual Reports

1967

1968

1969

1970

Division of Services for Crippled Children

Statistical Summary

1967

1968

1969

1970

Activity Reports

1967

1968

1969

1970

College of Agriculture

Current Affairs of the College of Agriculture

1967

1968

1969

1970

Local Governments

Champaign County

County Auditor

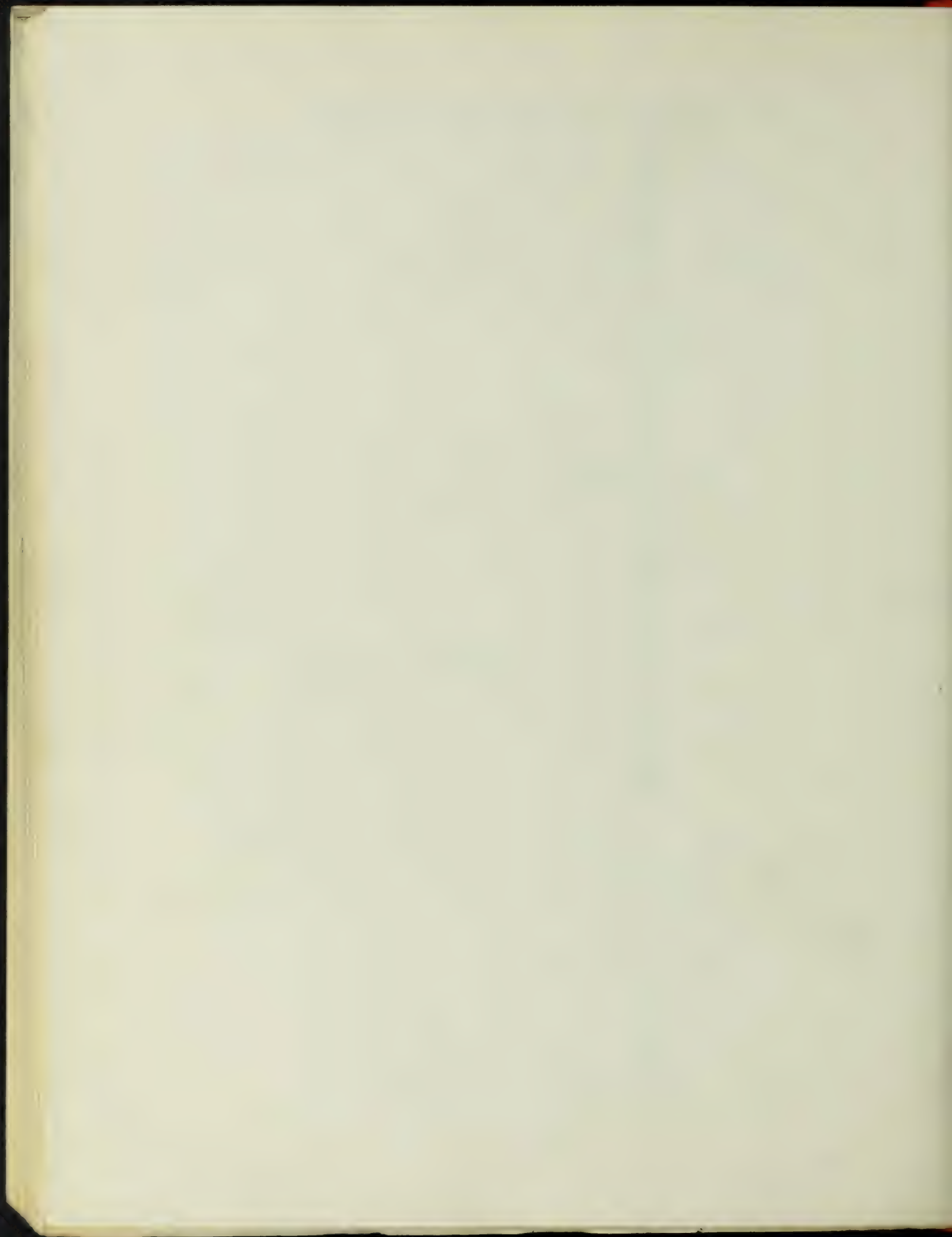
Annual Audit Reports

1967

1968

1969

1970



City of Champaign

City Manager

Annual Budget

1967

1968

1969

1970

Annual Audit Reports

1967

1968

1969

1970

Public Library

Annual Reports

1967

1968

1969

1970

Public Health District

Annual Reports

1968

1969

1970

- (a) Available from the Superintendent of Documents, U. S. Government Printing Office, Washington, D. C. 20402.
- (b) Available from National Technical Information Service, Springfield, Virginia 22151.
- (c) All reports are available from the agencies listed in Springfield, Illinois unless otherwise noted.
- (d) In addition to the published reports listed, unpublished annual reports filed with the State Auditor by local governments under House Bill 588 (see Appendices E and F) were also consulted.
- (e) Advance information from the 1969 and 1970 Annual Statistical Reports was also furnished by the Superintendent of Public Instruction.
- (f) The 52nd Annual Report of the Department of Finance was combined with the 1st Annual Report of the Bureau of the Budget.
- (g) Formerly the Division of Local Government Affairs and Property Tax in the Department of Revenue.
- (h) The Illinois Municipal Retirement Fund is located at 100 S. Wacker Drive, Chicago, Illinois 60606.
- (i) The State Universities Retirement System is located at 50 Gerty Drive, Champaign, Illinois 61820.

APPENDIX J

PROJECT PUBLICATIONS

LIST OF PROJECT PUBLICATIONS

General Publications:

Summary Project Report. Urbana, Illinois. Bureau of Urban and Regional Planning Research, University of Illinois. April, 1973.

Part 1 Narrative 56 pages.

Part 2 Appendix 158 pages.

The Public Sector in Champaign County, Illinois. Illinois Business Review. Urbana, Illinois. Bureau of Economic and Business Research, University of Illinois. December, 1972. p. 6 ff.

Working Papers:

1. State Revenues Originating in Champaign County, Illinois, 1967-1970. February, 1972. 17p.
2. Federal Revenues Originating in Champaign County, Illinois, 1967-70. (In process.)
3. Program Expenditures By Function and Funding Agency Cross-Classified by Level of Spending Agency. (In process.)

APPENDIX K

TEXT OF AGREEMENT FOR COOPERATIVE INVESTIGATION BETWEEN THE
UNIVERSITY OF ILLINOIS AND THE STATE OF ILLINOIS,
OFFICE OF PLANNING AND ANALYSIS.

AGREEMENT FOR COOPERATIVE INVESTIGATION

ARTICLES OF AGREEMENT between the Board of Trustees of the University of Illinois, whose principal office is at Urbana, Illinois, hereinafter called the "University," and the Office of Planning and Analysis, Executive Office of the Governor, State of Illinois, Springfield, Illinois, hereinafter called the "Office," for a cooperative investigation as described in Attachment A, Scope of Services. The investigation to be carried out by the "University" in its Department of Urban and Regional Planning and under the terms and conditions specified herein.

1. This agreement is executed for the following period: September 15, 1971 to June 15, 1972, and it may be extended for additional periods under the same terms or such other terms as may be mutually agreed upon.
2. The conduct of the investigation shall be the primary responsibility of the "University" which will supervise and direct the study effort. The services shall be performed with the concurrence of the Director of the "Office."
3. The "University" will furnish the necessary space for this investigation, together with heat, light, power, and water. In addition, it will permit the use of such laboratory apparatus and experimental facilities as it may possess which are not in use for other purposes. It is agreed, however, that apparatus, equipment, and other facilities not available in the laboratories of the "University," and all materials and supplies required in the investigation, shall be purchased from and charged against the funds for this investigation provided by the "Office."
4. No material produced in whole or in part or collected in the investigation under this contract shall be subject to copyright in the United States or any other country. All parties shall have unrestricted authority to publish, disclose, distribute, and otherwise use in whole or in part any reports, data, or other materials prepared under this contract.
5. Authorized representatives of the "Office" shall at all times have access to the data secured and the results computed from the investigation. The "University" will submit such reports of progress to the "Office" as may be agreed upon by both parties.

6. All technical, clerical, and other personnel necessary for the effective prosecution of this investigation shall be employed by the "University" and paid from funds provided by the "Office." Such personnel shall be employees of the "University" during their employment in this investigation and shall in all respects be subject to the rules and regulations of the "University" governing staff members and employees.
7. The "University" will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The "University" shall take affirmative action to ensure that applicants are employed and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such actions shall include, but not be limited to the following: employment, upgrading, demotions, or transfers, recruitment or recruitment advertising; layoffs or terminations; rates of pay or other forms of compensation; selection for training including apprenticeship; and participation in recreational and educational activities. The "University" agrees to post in conspicuous places available to employees and applicants for employment, notices to be provided setting forth the provisions of this non-discrimination clause. The "University" will, in all solicitations or advertisements for employees placed by or on behalf of the "University," state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin. The "University" will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this contract so that such provisions will be binding upon each subcontractor provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.
8. Either party to this contract may terminate this contract at any time by giving written notice to the other party of such termination and specifying the effective date thereof at least fifteen days before the effective date of such termination. Such termination will not affect any financial commitment which had become a binding obligation upon the "University" before the effective date of termination. Upon notice of termination the "University" will exercise all reasonable diligence in attempting cancellation or reduction of all outstanding obligations.

The "Office" agrees to reimburse the "University" for actual costs incurred not to exceed Four Thousand Two Hundred Two Dollars and No/100 (\$4,202.00).

The "University" agrees to transfer title to the "Office" and deliver in the manner, at the times, and to the extent, if any, directed by the Contracting officer, such information and items which, if the contract had been completed, would have been required to be furnished to the "Office."

9. The "Office" may from time to time require changes in the Scope of Services of the contract to be performed hereunder. Such changes including any increase or decrease in the amount of the "University's" compensation which is mutually agreed upon by and between the "Office" and the "University" shall be incorporated in written amendments to this contract.
10. The "University" shall not assign any interest in this Contract and shall not transfer any interest in the same, (whether by assignment or novation) without the prior written consent of the "Office."
11. The total cost of the contract shall not exceed Nine Thousand Four Hundred Forty Two and No/100 (\$9,442.00). of which the "Office" agrees to pay Four Thousand Two Hundred Two and No/100 (\$4,202.00) as its share. The "University" will provide in kind services of Five Thousand Two Hundred Forty and No/100 (\$5,240.00). The "Office" will remit in the following manner. Nine Hundred Forty Five and 50/100 (\$945.50) to be paid quarterly upon receipt of a requisition for payment from the "University" specifying that the work under this contract has been performed in conformance with the contract. An amount equal to ten percent (10%) of the total sum Four Hundred Twenty and No/100 (\$420.00) will be retained by the "Office" until all services required under this contract have been completed. It is expressly understood and agreed that in no event will the total compensation to be paid hereunder exceed a maximum sum of Four Thousand Two Hundred Two and No/100 (\$4,202.00) for all of the services required.
12. This agreement is subject to the applicable constitutional statutory provisions of the State of Illinois.

IN WITNESS WHEREOF, the authorized officers of the respective parties have hereunto set their hands and the seals of the parties, this _____ day of October, 1971.

The Board of Trustees of the
University of Illinois

ATTEST: _____
Secretary

By _____
Comptroller

(Seal)

State of Illinois
Office of Planning and Analysis

By *[Signature]*
[Signature]

APPROVED FOR THE UNIVERSITY BY:

[Signature]
Project Supervisor

[Signature]
Head of Department

[Signature]
Dean or Director

Legal Counsel (when required)

[Signature]
Bursar/Business Manager

For the President

ATTACHMENT 2 - Scope of Services

This Study will examine the source and use of public revenues in Champaign County, Illinois for Fiscal Year 1969. The objective is to gain a better understanding of the workings of local finance and expenditure systems at the county level. The University will examine the system of allocation of public resources within the county and will analyze the relationships that exist among county taxing and spending units. It will study county public expenditure patterns in broad program areas to determine where the money comes from (Federal, State and local) and where it is spent. The approach in Champaign County is intended to be a model approach which can subsequently be applied to other county frameworks.

As part of the study effort a matrix will be constructed which will identify all public revenues and expenditures by level of government. A second matrix will be constructed which will classify public revenues and expenditures by six broad program areas, Human Resource, Environment, Security, Economic Development, Transportation and Government. The nature of these categories and the final analysis will depend on the existing pattern of expenditures. Following the preparation of the matrices the Department will analyze the data to determine the relationships that exist among the taxing and spending units and among program areas.

APPENDIX L

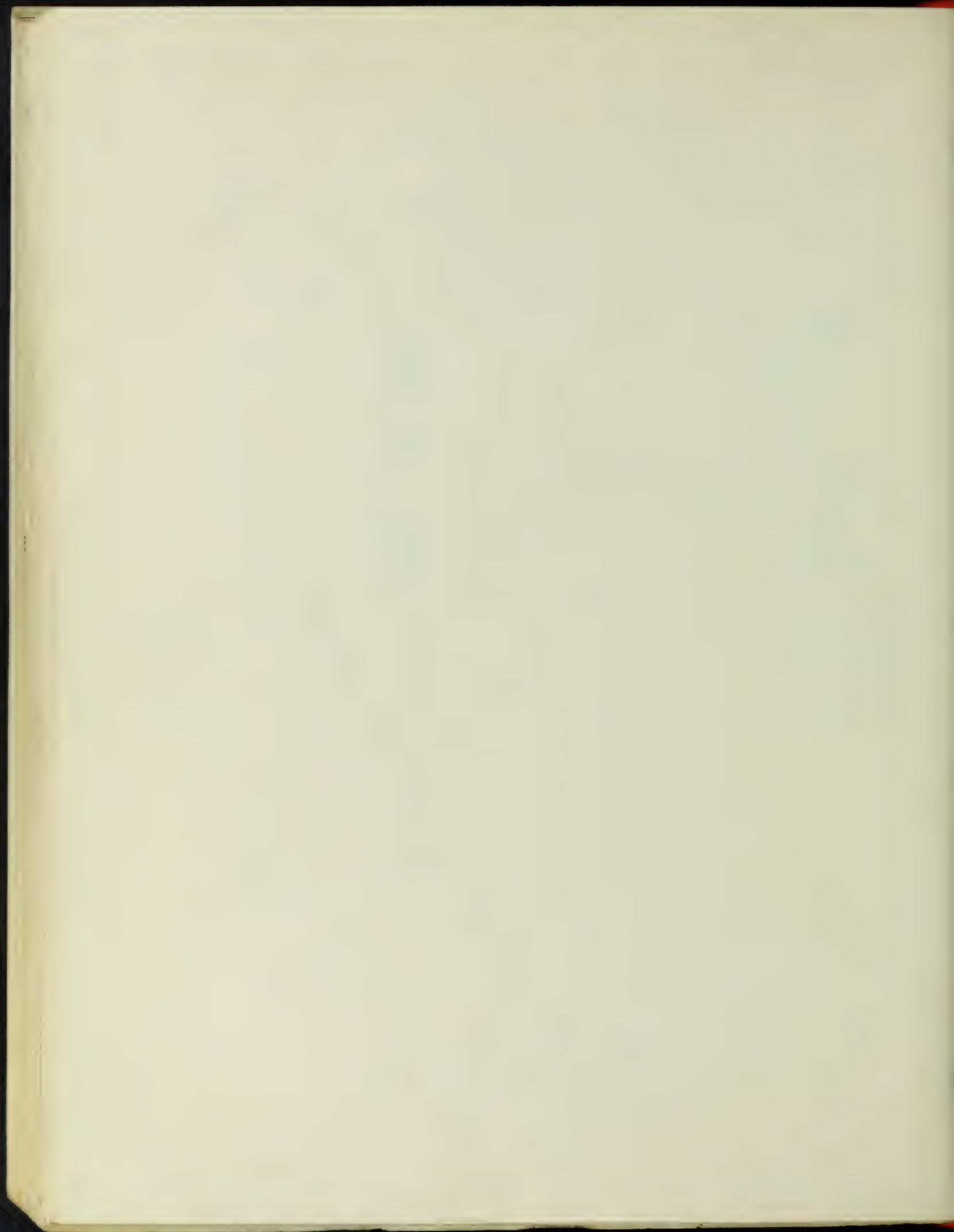
FINANCIAL STATEMENT COVERING USE OF GRANT FUNDS.

STATEMENT OF INCOME AND EXPENSES

Project No. 47-24-48-225

Revenue/Expenditure Study

Income	4202.00	4202.00	
Expenses			
Research Assistants			
Pomeroy	730.00		
Seermon	1381.08		
Ward	766.99		
Student Help			
Sims	130.00		
Genovese	246.68		
Workmen's Compensation and Insurance	57.67		
Office Supply, Xerox, Repairs, Postage	361.81		
Travel	102.63		
Calculator	345.00		
Telephone	<u>91.40</u>		
Total Expenses		<u>4221.26</u>	(19.26)
Balance Assumed by Department			19.26
Account closed			-0-



APPENDIX M

ACKNOWLEDGEMENTS

ACKNOWLEDGEMENTS

We wish to thank the many people who have furnished information or assisted us in other ways in carrying this study forward, among whom are the following:

State of Illinois

Department of Agriculture

Robert Campbell, George W. Lantis, Springfield.

Department of Business and Economic Development

Carl Aldrich, Springfield.

Department of Children and Family Services

Dolores B. Reid, Champaign.

Department of Conservation

Jerry R. Van Meter, Springfield.

Department of Mental Health

C. R. Crawford, Samuel Brunk and Robert Williams, Springfield; Estil L. Ellis, Decatur; J. Gregory Langan, Champaign; Joanna de Vries, Urbana.

Department of Public Health

Charles F. Sutton, Springfield.

Department of Registration and Education

Geological Survey, Velda A. Millard; Water Survey, William Ackerman; Natural History Survey, Robert O. Watson, all of Champaign.

Department of Revenue

Thomas McGee, Springfield.

Department of Transportation

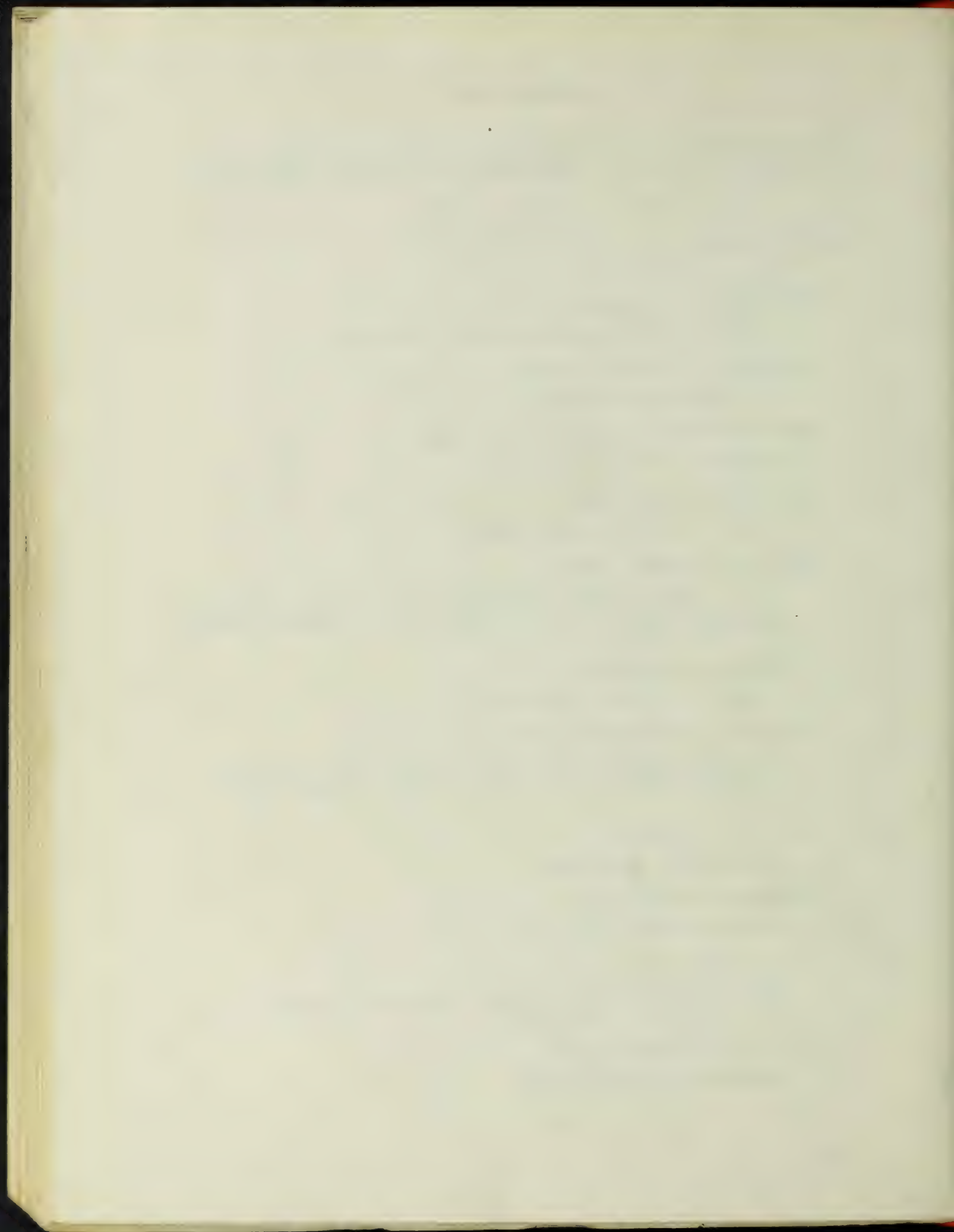
Charles D. Grider, Springfield.

Bureau of the Budget

Robert Mandeville, Robert Frisch, Leonard Kiouss, Douglas Hadden and Edward Clark, Springfield.

Universities Retirement System

Donald Hoffmeister, Champaign.



Veterans Commission

E. Merle Harrison, Springfield.
George J. Schaefer, Jr., Champaign.

State Comptroller (formerly Auditor of Public Accounts)

Samuel Keys, Barbara Farris, George Hansen, Charles F. Barry,
Edward Harvey, Springfield.

Secretary of State

F. E. Hartley, William Westbrook, Springfield.

Superintendent of Public Instruction

Fred Bradshaw, David F. Ellsworth, Springfield.
Dorothy Ziegler, Marie Broadrick, Champaign.

University of Illinois

A. F. Graziano, Rita Peters, James Ransom, Robert E. Sullivan,
Champaign.

Other Agencies

U. S. Bureau of the Census

M. W. Moore, Washington.

Champaign County

County Auditor

Donald G. Harry

County Clerk

Mabel Kirby

County Treasurer

James Skelton

Superintendent of Schools

Byron L. Wise, Esther Blackburn

Burnham City Hospital

R. Zettler

Other Local Government Agencies

City of Champaign

R. B. Johnston

Cunningham Township

Duane Eckerty

East Bend Township

C. W. Shields

Forest Preserve District

H. I. Gelvin

Kerr Township

R. H. King

Parkland College

Oscar Lanphers

Public Health District

Richard J. Grabher

Raymond Township

D. A. Smith

Sanitary District

E. J. Beatty

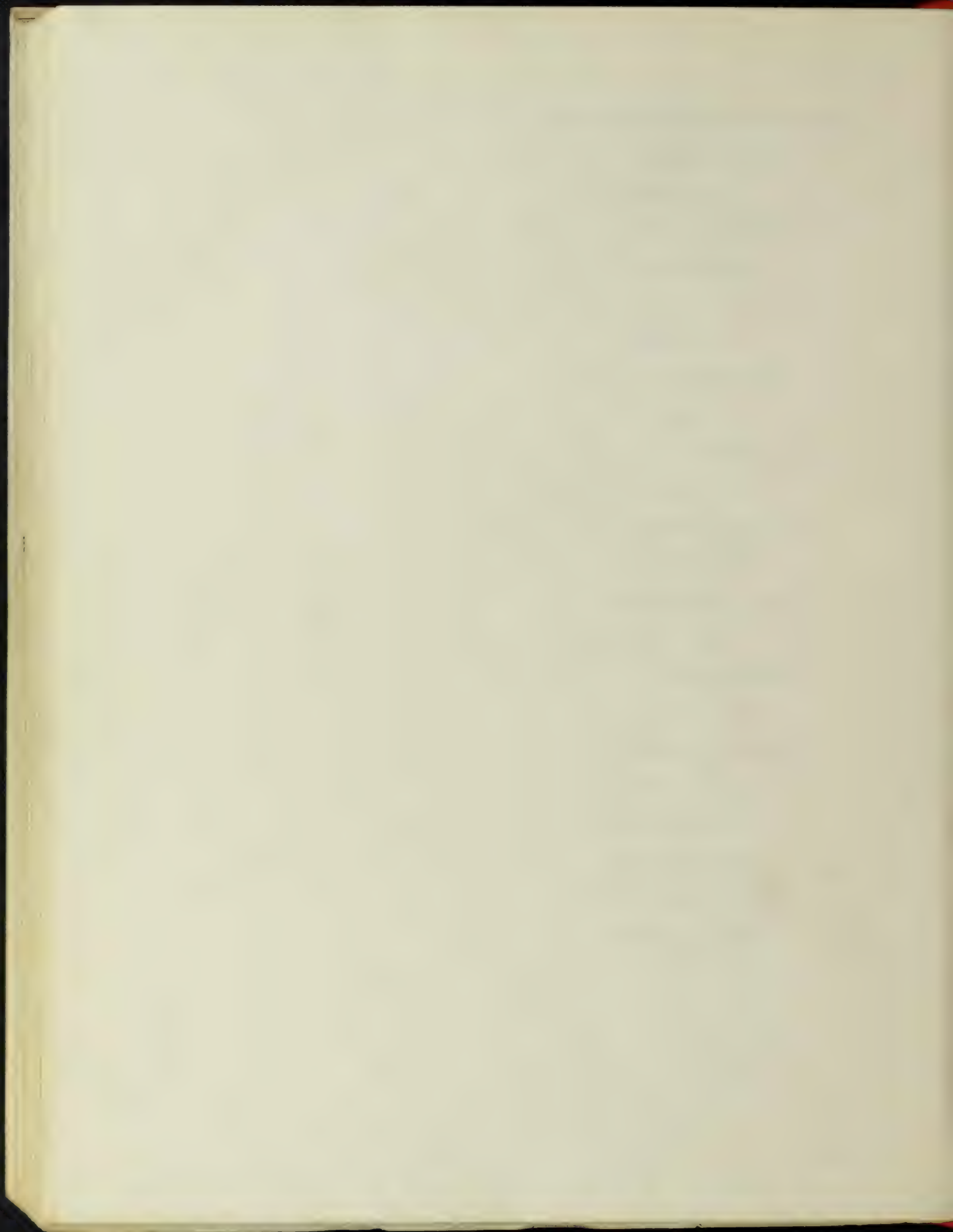
Unit #4 School District

G. P. Hankinson

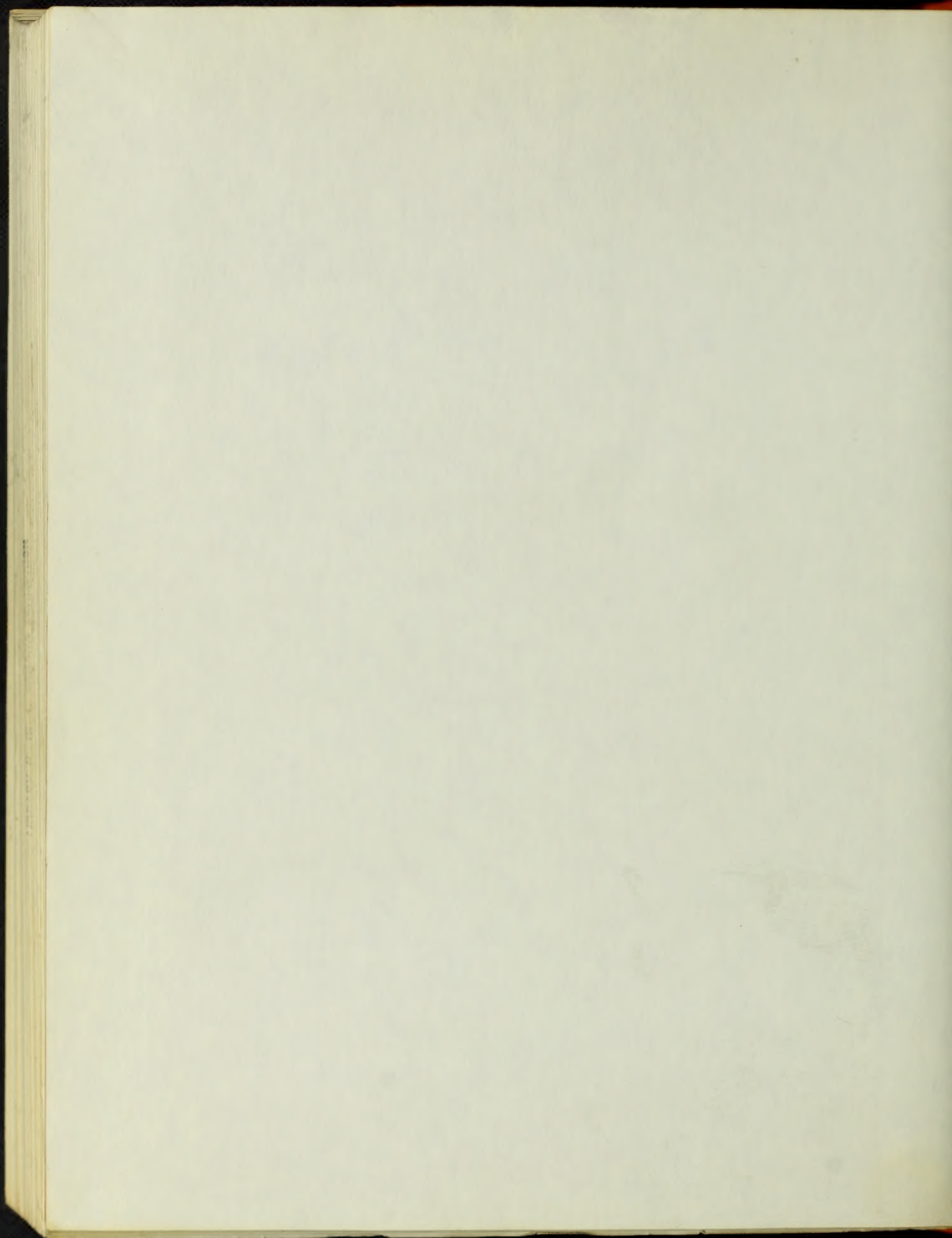
Unit #116 School District

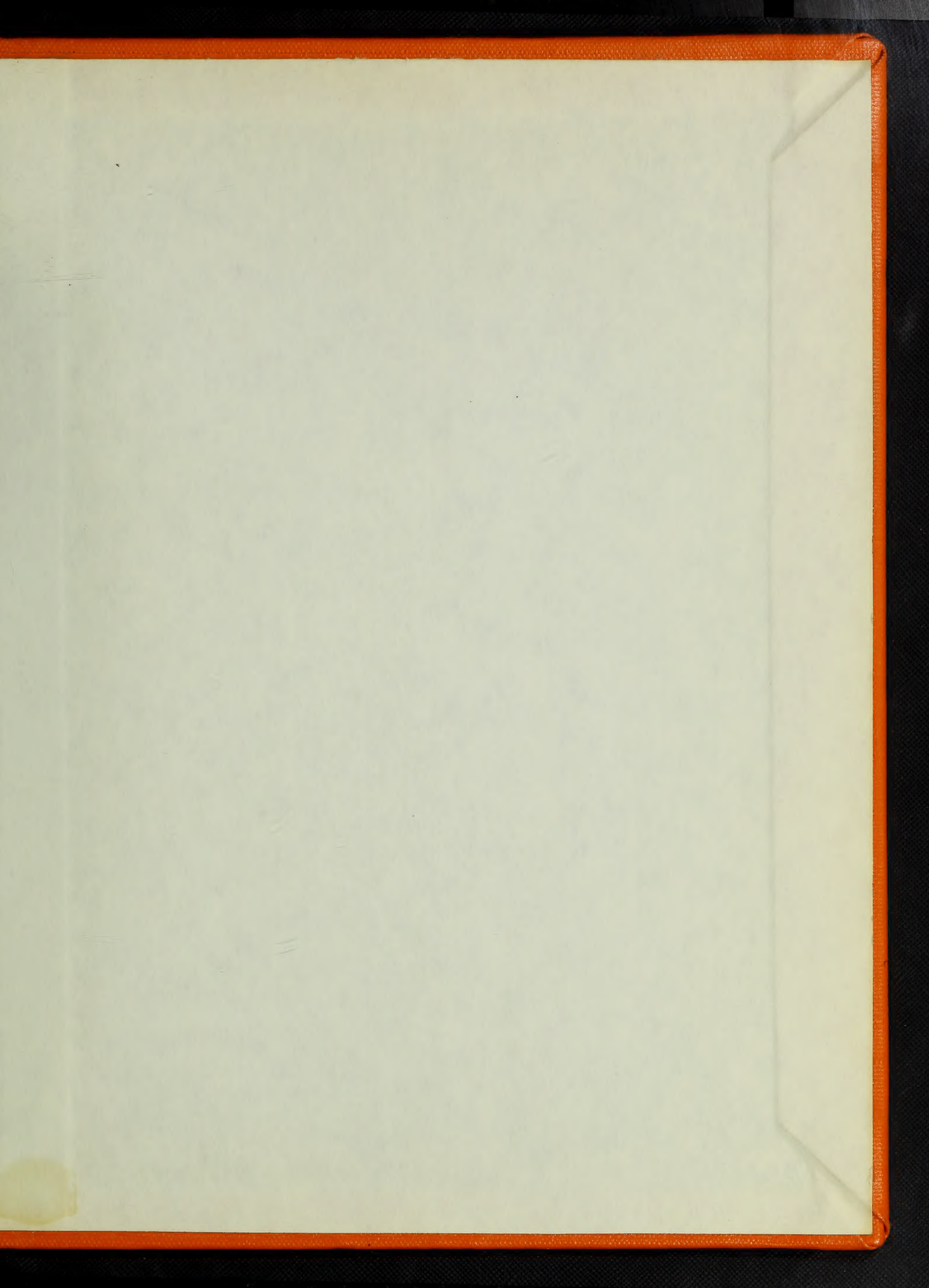
Mrs. M. Newberry

R. Bodine









UNIVERSITY OF ILLINOIS-URBANA
352.1K5250 C881
SOURCES AND USES OF PUBLIC FUNDS STUDY U

3 0112 028985643